

State Board of Education

Ben Gibson, *Chair*  
Ryan Petty, *Vice Chair*  
*Members*  
Esther Byrd  
Grazie Pozo Christie  
Kelly Garcia  
MaryLynn Magar

Manny Diaz, Jr.  
Commissioner of Education

FISCAL YEAR 2025-2026 LEGISLATIVE BUDGET REQUEST  
DEPARTMENT OF EDUCATION

October 15, 2024

Brandi Gunder, Deputy Director of Budget  
Office of Policy and Budget  
Executive Office of the Governor  
1702 Capitol  
Tallahassee, Florida 32399-0001

J. Eric Pridgeon, Staff Director  
House Appropriations Committee  
221 Capitol  
Tallahassee, Florida 32399-1300

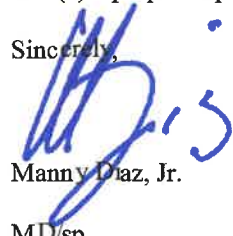
Tim Sadberry, Staff Director  
Senate Committee on Appropriations  
201 Capitol  
Tallahassee, Florida 32399-1300

Dear Directors:

Pursuant to [Chapter 216, Florida Statutes \(F.S.\)](#), the Legislative Budget Request for the Florida Department of Education is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2025-26 Fiscal Year. The submission was approved by the State Board of Education on September 25, 2024.

This budget request aligns with the Five-Year Statewide Strategic Plan for Economic Development and continues Governor DeSantis' commitment to K-12 education funding. Also included are reports statutorily required to be submitted with the department's annual Legislative Budget Request. The reports are: (1) Florida's State Board of Education Strategic Plan 2020-2025 Framework as required by section (s.) [1001.02\(3\)\(a\), F.S.](#), both the original plan and the updates; (2) the coordinated five-year plan for postsecondary enrollment as required in s. [1001.02\(2\)\(v\), F.S.](#); and (3) a proposed plan for implementing temporary special duties—general pay additives for next fiscal year.

Sincerely,



Manny Diaz, Jr.

MD/sp

Enclosures

**FLORIDA DEPARTMENT OF EDUCATION**  
**Temporary Special Duty – General Pay Additives Implementation Plan**  
**For Fiscal Year 2025-2026**

In accordance with rule authority established in 60L-32.0012, Florida Administrative Code, the Florida Department of Education has used existing rate and salary appropriations to grant pay additives when warranted based on the duties and responsibilities of the position. The requested additives are justified for reasons such as establishing lead worker duties, temporary duties due to vacancies and absent coworkers, and when temporarily assigning duties that are not customarily assigned to the position.

Pay additives are a valuable management tool which allows agencies to compensate employees for identified additional duties which are not permanent in nature.

**Leadworker Duties**

The agency requests approval to approve this additive for employees who are assigned limited supervisory responsibilities that include directing the work of employees having the same or similar duties in the same work unit. The duties may also include distributing work, maintaining a balanced workload among employees, keeping records, and defining work priorities. The duties do not include evaluating performance or administering disciplinary actions, and do not justify reclassification.

**Temporary Special Duties (General)**

The agency requests approval to approve this additive when an employee has been assigned temporary duties and responsibilities not customarily assigned to the position. The agency's review shall include the duties being assigned the position, the additive amount, and compliance with the applicable collective bargaining agreement.

**Temporary Special Duties (Absent Coworker)**

The agency requests approval to approve this additive when the employee is assigned the duties and responsibilities of a coworker who is absent from work due to authorized FMLA or authorized military leave.

**Competitive Area Differential**

The agency requests to continue to approve this additive for specific positions with similar duties and responsibilities when it has been determined that recruitment, turnover, or competitive pay problems exist in a defined geographic region or county(ies).

For these pay additive scenarios addressed in this plan, the additive will begin on the first day of special duties being assumed and continue for up to 90 days. After this 90-day period, the agency will reassess the need for the additive and address accordingly.

During fiscal year 2023-2024, the agency implemented a total of 3 temporary special duty additives (general), which would fall within the scenario described above. The agency expended approximately \$10,279.08 on the additives. The agency anticipates expenditures to be comparable to those in prior years.



FLORIDA DEPARTMENT OF  
**EDUCATION**  
fldoe.org

2025-26

Department Level

Exhibits and Schedules

## Schedule VII: Agency Litigation Inventory

*For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Florida Fiscal Portal.*

<b>Agency:</b>	Department of Education		
<b>Contact Person:</b>	Andrew King	<b>Phone Number:</b>	850-245-0442
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Christopher Alianiello, et al., v. State of Florida, Department of Education, et al.		
<b>Court with Jurisdiction:</b>	First District Court of Appeal		
<b>Case Number:</b>	1D22-2807, 2019-CA-001674 (Lower tribunal)		
<b>Summary of the Complaint:</b>	The operative complaint alleges that teachers who received awards under the former Best & Brightest program were effectively "shortchanged" because the Department's guidance to school districts suggested districts may be able to withhold certain payroll deductions from the award.		
<b>Amount of the Claim:</b>	In excess of \$15,000; equitable relief		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	§ 1012.731, Fla. Stat.		
<b>Status of the Case:</b>	The appellate case has been fully briefed, with the Appellant's Reply Brief being filed on 6/5/2023.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	Andrew King	Agency Counsel	
	Karen Brodeen	Office of the Attorney General or Division of Risk Management	
	Rocco Testani/Eversheds Sutherland	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	<p>Purported class action, not certified. On appeal, Plaintiffs are represented by Nicholas A. Shannin and Carol B. Shannin of the Shannin Law Firm.</p> <p>In the lower court, Plaintiffs were represented by Morgan &amp; Morgan, c/o Ryan Morgan, Gregory Schmitz, &amp; Ryan Naso.</p>		



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Agency:	Department of Education		
Contact Person:	Andrew King	Phone Number:	850-245-0442
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Jennifer Cousins, Matthew Cousins, P.C., M.C., S.C., N.C., Will Larkins, David Dinan, Vikranth Reddy Gongidi, K.R.D., R.R.D., and Centerlink, Inc., v. The School Board of Orange County, Florida, The School Board of Indian River County, Florida, The School Board of Duval County, Florida, The School Board of Palm Beach County, Florida, Thomas R. Grady, Ben Gibson, Monesia Brown, Esther Byrd, Grazie P. Christie, Ryan Petty, and Joe York		
Court with Jurisdiction:	United States District Court in the Middle District of Florida, Orlando Division		
Case Number:	6:22-cv-01312-WWB-LHP		
Summary of the Complaint:	Plaintiffs challenge House Bill 1557 (2022) as it amends Section 1001.42(8)(c), F.S. The Parent and Student Plaintiffs allege that as a result of the law, certain books, materials, and school activities may become unavailable, their speech and that of others will be chilled, and schools will be unable to effectively respond to bullying. CenterLink, a nonprofit, alleges its partnerships with school boards have been affected.		
Amount of the Claim:	Nominal and compensatory Damages, attorneys' fees and costs, injunctive and declaratory relief		
Specific Statutes or Laws (including GAA) Challenged:	Section 1001.42(8)(c), F.S.		
Status of the Case:	The Second Amended Complaint was dismissed without prejudice on 8/16/23 on procedural grounds. As to the State Defendants, the Court concluded that they were never properly added as parties as they were added without seeking leave of court to add new claims or parties to the case.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	Andrew King	Agency Counsel	
	Erik Sayler, Anita Patel, Daniel Bell, Henry Whitaker, Bilal Faruqui	Office of the Attorney General or Division of Risk Management	
	N/A	Outside Contract Counsel	

If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A
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<b>Agency:</b>	Department of Education		
<b>Contact Person:</b>	Andrew King	<b>Phone Number:</b>	850-245-0442
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	D.N. by her next friends Jessica N., mother, and Gary N., father vs. Governor Ronald DeSantis, Florida High School Athletic Association, Broward County School Board, Florida State Board of Education, Florida Department of Education Commissioner Manny Diaz, Jr., and Attorney General Ashley Moody		
<b>Court with Jurisdiction:</b>	United States District Court in the Southern District of Florida, Fort Lauderdale Division		
<b>Case Number:</b>	0:21-cv-61344-RKA		
<b>Summary of the Complaint:</b>	The complaint alleges that Chapter 2021-35, Laws of Florida (SB 1028), which specifies that an athletic sport that is designated for females may not be open to students of the male sex, violates Title IX of the Education Amendments of 1972, the Due Process Clause, the Equal Protection Clause, and the right to privacy. Plaintiffs seek a declaratory judgment, injunction and nominal damages.		
<b>Amount of the Claim:</b>	Nominal damages, attorneys' fees and costs, injunctive relief		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	§ 1006.205, Fla. Stat.		
<b>Status of the Case:</b>	This case was stayed pending the resolution of a related case in the Eleventh Circuit Court of Appeals, <i>Adams v. School Board of St. Johns County</i> . Defendants filed a Renewed Motion to Dismiss on 2/10/2023, which remains pending.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	Andrew King	Agency Counsel	
	Henry Whitaker	Office of the Attorney General or Division of Risk Management	
	Andy Bardos, Ashley Lukis, and Tim Moore/Gray Robinson	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	N/A		

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<b>Agency:</b>	Department of Education		
<b>Contact Person:</b>	Andrew King	<b>Phone Number:</b>	850-245-0442
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	M.A. by and through his parent Amber Armstrong; Zander Moricz; Lindsay McClelland in her personal capacity and as next friend and parent of Jane Doe; Rabbi Amy Morrison and Dr. CeCile Houry; Dan and Brent Vandice; Lourdes Casares and Kimberly Feinberg; Lindsey Bingham Shook; and Anita Hatcher Powderly v. Ronald D. DeSantis, Florida State Board of Education; Thomas R. Grady, Ben Gibson, Monesia Brown, Esther Byrd, Grazie P. Christie, Ryan Petty, and Joe York in their official capacities as members of the Board of Education; Manny Diaz, Jr.; Florida Department of Education; School Board of Manatee County; School Board of Sarasota County; School Board of Miami-Dade County; St. Johns County School Board; Jackson County School Board, Broward County School Board, Pasco County School Board, Orange County School Board		
<b>Court with Jurisdiction:</b>	Eleventh Circuit Court of Appeals		
<b>Case Number:</b>	23-10866, 4:22-cv-00134 (district court)		
<b>Summary of the Complaint:</b>	The operative complaint alleges that the classroom speech regulation provisions of Chapter 2022-22, Laws of Florida (HB 1557) violate a number of rights for students, parents and teachers, including: the Due Process and Equal Protection Clauses of the Fourteenth Amendment; the rights to freedom of expression, freedom to receive information and protection against overbreadth under the First Amendment; and Title IX due to discrimination based on sex.		
<b>Amount of the Claim:</b>	Injunctive relief; nominal, compensatory, statutory and punitive damages to be determined at trial; reasonable attorneys' fees and costs;		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	§ 1001.42, Fla. Stat.		
<b>Status of the Case:</b>	The complaint was dismissed without prejudice for lack of standing on 2/15/23. The Plaintiffs appealed the order. The case is still being briefed, with the Appellees' Answer Brief being due 8/29/23 and the Appellants' Reply Brief being due 10/23/23.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	Andrew King	Agency Counsel	
	Daniel Bell, Anita Patel	Office of the Attorney General or Division of Risk Management	
	N/A	Outside Contract Counsel	

If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A
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<b>Agency:</b>	Department of Education		
<b>Contact Person:</b>	Andrew King	<b>Phone Number:</b>	850-245-0442
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Peter Parnell; Justin Richardson; E.D.B., by and through her parent Whitney Morgan Donovan; Z.T., by and through her parent Jane Doe; E.T., by and through her parent Jane Doe; D.S., by and through his guardian and next friend Ann Roe; and M.H., by and through his guardian and next friend Ann Roe, v. School Board of Lake County, Florida; Diane Kornegay, in her official capacity as Superintendent of the Lake County School District; Manny Diaz, Jr., in his official capacity as Florida Commissioner of Education; Ben Gibson, in his official capacity as chair of the Florida State Board of Education; Ryan Petty, in his official capacity as vice chair of the Florida State Board of Education; Monesia Brown, in her official capacity as a member of the Florida State Board of Education; Esther Byrd, in her official capacity as a member of the Florida State Board of Education; Grazie P. Christie, in her official capacity as a member of the Florida State Board of Education; Kelly Garcia, in her official capacity as a member of the Florida State Board of Education; and MaryLynn Magar, in her official capacity as a member of the Florida State Board of Education;		
<b>Court with Jurisdiction:</b>	United States District Court in the Middle District of Florida		
<b>Case Number:</b>	5:23-cv-00381		
<b>Summary of the Complaint:</b>	Plaintiffs allege that Lake County School District removed the book <i>And Tango Makes Three</i> from school libraries for students in grades K-3 based on House Bill 1557 (2022), which prohibited classroom instruction on sexual orientation or gender identity in grades K-3. Plaintiffs allege that HB 1557, and the newer related bill, HB 1069, are unconstitutional to the extent they require the removal or restriction of any books in school libraries.		
<b>Amount of the Claim:</b>	Declaratory and injunctive relief, attorneys’ fees, costs		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	§ 1001.42, Fla. Stat.		
<b>Status of the Case:</b>	Following a hearing on a motion for preliminary injunction, which was denied, Lake County reinstated access to the book in its school libraries. A motion to dismiss the case as moot is pending.		
	Andrew King	Agency Counsel	

Who is representing (of record) the state in this lawsuit? Check all that apply.	Daniel Bell, David Costello, and Erik Sayler	Office of the Attorney General or Division of Risk Management
	N/A	Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A	

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Agency:	Department of Education		
Contact Person:	Andrew King	Phone Number:	850-245-0442
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<p>Leroy Pernell, Dana Thompson Dorsey, Sharon Austin, Shelley Park, Jennifer Sandoval, Russell Almond, Marvin Dunn, and Johana Dauphin v. Florida Board of Governors of the State University System, Brian Lamb, Eric Silagy, Timothy M. Cerio, Richard Corcoran, Aubrey Edge, Patricia Frost, Nimna Gabadage, Edward Haddock, Ken Jones, Darlene Luccio Jordan, Alan Levine, Charles H. Lydecker, Craig Mateer, Steven M. Scott, William Self, and Kent Stermon, in their official capacities as members of the Florida Board of Governors of the State University System, Manny Diaz Jr., in his official capacity as the Commissioner of the Florida State Board of Education, University of Florida Board of Trustees, University of South Florida Board of Trustees, Florida International University Board of Trustees, Florida A&amp;M University Board of Trustees, Florida State University Board of Trustees, and University of Central Florida Board of Trustees</p>		
Court with Jurisdiction:	Eleventh Circuit Court of Appeals		
Case Number:	22-13992 (appeal), 4:22-cv-304 (Northern District of Florida, Tallahassee Division)		
Summary of the Complaint:	<p>Plaintiffs challenge House Bill 7 (2022), also known as The Stop W.O.K.E. Act, and allege that the law violates the First Amendment by restricting speech and targeting certain viewpoints. In addition, Plaintiffs allege the law is unconstitutionally vague, restricts university students’ right to receive information and ideas, and violates the Equal Protection clause of the Fourteenth Amendment.</p>		
Amount of the Claim:	Declaratory and injunctive relief, attorneys’ fees, and costs		
Specific Statutes or Laws (including GAA) Challenged:	§ 1000.05, F.S.		
Status of the Case:	<p>The trial court issued a joint order on 11/17/22 in <i>Pernell</i> and <i>Novoa</i>, which granted in part a motion for preliminary injunction and prohibited the Defendants from enforcing portions of HB 7 and related BOG regulations. The Defendants appeal to the Eleventh Circuit remains pending, with the Answer Brief due 8/29/23 and the Reply Brief due 10/13/23.</p>		
Who is representing (of record) the state in this	Andrew King	Agency Counsel	
		Office of the Attorney General or Division of Risk Management	



lawsuit? Check all that apply.	Chuck Cooper, John Ohlendorf, Megan Wold, and John Ramer/Cooper & Kirk	Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A	

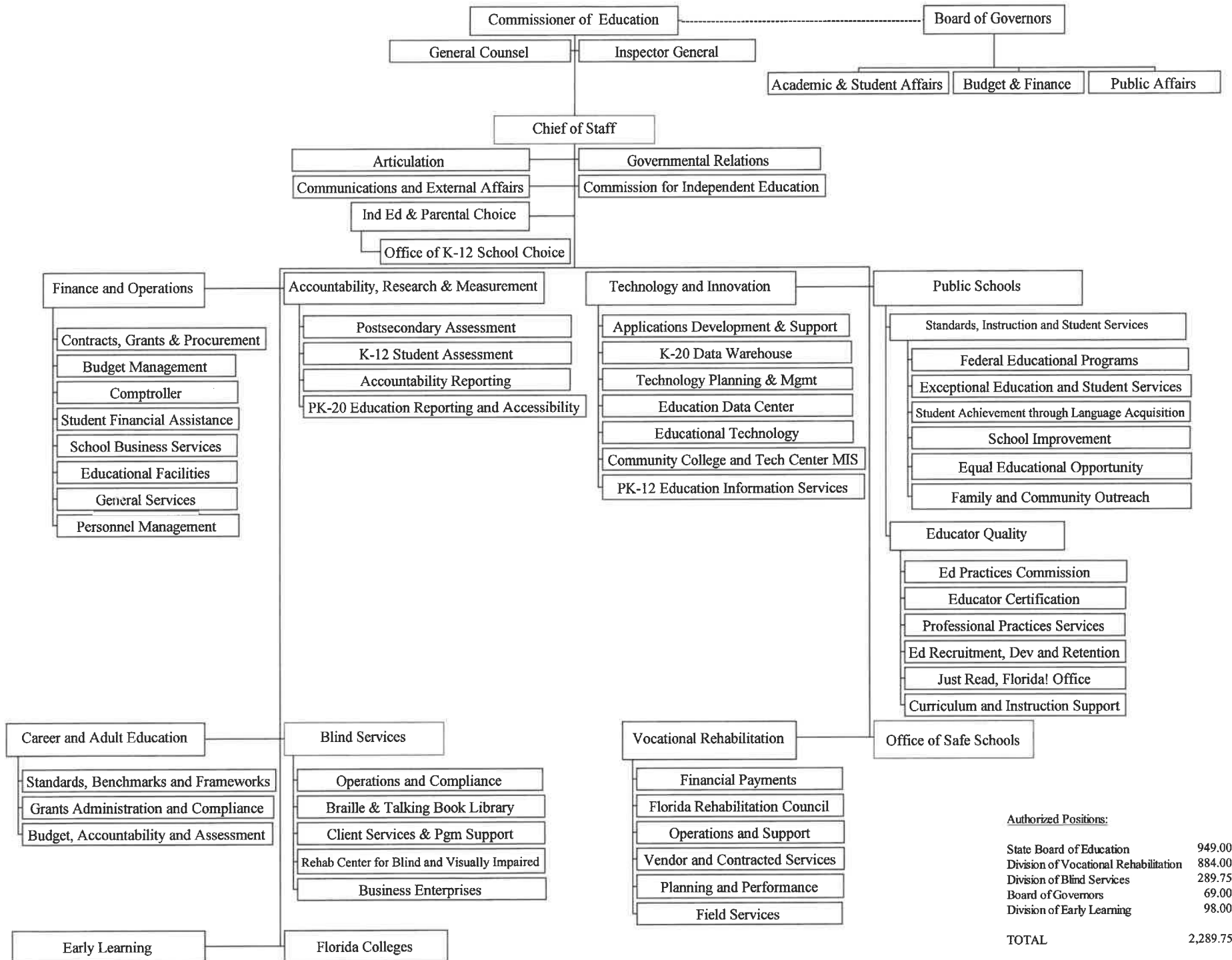
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Agency:	Department of Education		
Contact Person:	Andrew King	Phone Number:	850-245-0442
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Adriana Novoa, Samuel Rechek, and the First Amendment Forum At University Of South Florida V. Manny Diaz, Jr., in his official capacity as the Commissioner of the Florida State Board of Education; Timothy M. Cerio, Richard Corcoran, Aubrey Edge, Patricia Frost, Nimna Gabadage, Edward Haddock, Ken Jones, Darlene Luccio Jordan, Brian Lamb, Alan Levine, Charles H. Lydecker, Craig Mateer, Deanna Michael, Steven M. Scott, Eric Silagy, and Kent Stermon in their official capacities as members of the Florida Board Of Governors of The State University System; Julie Leftheris in her official capacity as the Inspector General of The Florida Board of Governors of the State University System; The University Of South Florida Board of Trustees; and Timothy L. Boaz, Sandra Callahan, Michael Carrere, N. Rogan Donnelly, Michael E. Griffin, Oscar Horton, Lauran Monbarren, Nithin Palyam, Shilen Patel, Fredrick Piccolo, Melissa Seixas, Jenifer Jasinski Schneider, and William Weatherford in their official capacities as members of the University of South Florida Board of Trustees,		
Court with Jurisdiction:	Eleventh Circuit Court of Appeals		
Case Number:	22-13994 (appeal), 4:22-cv-00324-MW-MAF (Northern District of Florida, Tallahassee Division)		
Summary of the Complaint:	Plaintiffs challenge House Bill 7 (2022), also known as The Stop W.O.K.E. Act., and allege that the law violates the First Amendment because it is viewpoint discrimination, prior restraint on speech, is facially overbroad, and restricts the right of students to receive information and ideas. In addition, Plaintiffs allege the law is unconstitutionally vague in violation of the Fourteenth Amendment and violates the Campus Free Expression Act.		
Amount of the Claim:	Declaratory and injunctive relief, attorneys' fees, and costs		
Specific Statutes or Laws (including GAA) Challenged:	§ 1000.05, F.S.		
Status of the Case:	The trial court issued a joint order on 11/17/22 in <i>Pernell</i> and <i>Novoa</i> , which granted in part a motion for preliminary injunction and prohibited the Defendants from enforcing portions of HB 7 and related BOG regulations. The Defendants appeal to the Eleventh Circuit remains pending, with the Answer Brief due 8/29/23 and the Reply Brief due 10/13/23.		
	Andrew King	Agency Counsel	

Who is representing (of record) the state in this lawsuit? Check all that apply.	N/A	Office of the Attorney General or Division of Risk Management
	Chuck Cooper, John Ohlendorf, Megan Wold, and John Ramer/Cooper & Kirk	Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A	

FLORIDA DEPARTMENT OF EDUCATION



Authorized Positions:

State Board of Education	949.00
Division of Vocational Rehabilitation	884.00
Division of Blind Services	289.75
Board of Governors	69.00
Division of Early Learning	98.00

TOTAL 2,289.75

EDUCATION, DEPARTMENT OF		FISCAL YEAR 2023-24			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT		23,490,400,662		2,420,452,157	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)		5,848,233,733		223,749,148	
FINAL BUDGET FOR AGENCY		29,338,634,395		2,644,201,305	
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
Executive Direction, Administrative Support and Information Technology (2)					2,519,597,319
Educational Facilities * Students served		2,872,309	0.84	2,399,179	
Funding And Financial Reporting * Students served		2,872,309	0.68	1,960,200	
School Transportation Management * Students transported		940,306	0.47	439,968	
Recruitment And Retention * Postsecondary students who complete state-approved teacher preparation programs		4,825	613.99	2,962,494	
Curriculum And Instruction * Students served		2,872,309	47.85	137,443,210	
Community College Program Fund * Students served		672,020	2,390.12	1,606,206,848	
School Choice And Charter Schools * Students served.		2,872,309	2.24	6,441,830	
Education Practices Commission * Final orders issued		779	986.78	768,700	
Professional Practices Services * Investigations completed		4,737	685.74	3,248,366	
Teacher Certification * Subject area evaluations processed.		143,291	47.18	6,760,742	
Assessment And Evaluation * Total tests administered		14,723,617	9.29	136,725,873	
Exceptional Student Education * Number of ESE students.		599,273	6.59	3,951,993	
Postsecondary Education Coordination * Number of institutions.		227	3,586.24	814,077	
Commission For Independent Education * Number of institutions		1,131	3,670.07	4,150,844	
Florida Education Finance Program * Number of students served		2,872,309	4,998.84	14,358,227,003	
State Grants To School Districts/ Non-florida Education Finance Program * Number of students served.		2,872,309	183.28	526,434,109	
Determine Eligibility, Provide Counseling, Facilitate Provision Of Rehabilitative Treatment, And Job Training To Blind Customers * Customers served		11,651	4,919.74	57,319,940	
Provide Food Service Vending Training, Work Experience And Licensing * Facilities supported		134	50,500.78	6,767,105	
Provide Braille And Recorded Publications Services * Customers served		23,708	3.79	89,735	
Federal Funds For School Districts * Number of students served		2,872,309	1,897.33	5,449,710,111	
Capitol Technical Center * Number of students served		2,872,309	0.08	224,624	
Public Broadcasting * Stations supported		25	441,233.64	11,030,841	
Provide School Readiness Services * Number of children (FTE) served in School Readiness Program		423,816	4,293.57	1,819,683,044	
Provide Voluntary Prekindergarten Services And System Support * Number of children (FTE) served in VPK program (program year)		155,312	31.82	4,942,600	
Provide Voluntary Prekindergarten (vpk) Education Services * Number of children (FTE) served in VPK program (program year)		155,312	2,795.36	434,153,364	
Projects, Contracts And Grants * Students Served		2,872,309	0.04	125,000	
Florida Alliance For Assistive Service And Technology * Number of clients served		97,964	16.58	1,624,509	
Independent Living Services * Number of clients served		68,448	102.77	7,034,557	
Vocational Rehabilitation - General Program * Customers served		40,073	6,267.96	251,175,799	
Medical Training And Simulation Laboratory * Students served		20,074	224.17	4,500,000	
Bethune Cookman * Students served.		2,516	6,740.90	16,960,111	
Edward Waters College * Students served.		1,693	4,388.38	7,429,526	
Florida Memorial College * Students served.		1,250	6,025.64	7,532,048	
State Grants To Private Colleges And Universities * Students served		22,304	924.71	20,624,812	
Effective Access To Student Education (ease) (formerly Frag) * Students served		41,991	3,032.75	127,348,000	
Leadership And Management- State Financial Aid * Students served		320,125	18.17	5,817,481	
Leadership And Management- Federal Financial Aid * Active Loans		141,518	17.98	2,544,935	
Children Of Deceased/Disabled Veterans * Number of students receiving support		4,391	3,967.86	17,422,880	
Florida Bright Futures Scholarship * Students served		118,067	5,142.78	607,192,051	
Florida Education Fund * Students served.		236	14,830.51	3,500,000	
Florida Work Experience Scholarship * Students served		587	2,647.99	1,554,369	
Florida Farmworker Scholarships * Students served		33	4,399.30	145,177	
Jose Marti Scholarship Challenge Grant * Students served		58	2,137.93	124,000	
Randolph Bracy Ocoee Scholarship * Students served		31	4,766.61	147,765	
Mary Mcleod Bethune Scholarship * Students served		121	2,652.89	321,000	
Minority Teacher Scholarships * Students served		208	7,211.54	1,500,000	
Florida National Merit Scholars Incentive Program * Students served		1,995	18,873.54	37,652,713	
Postsecondary Student Assistance Grant * Students served		4,369	1,310.51	5,725,639	
Prepaid Tuition Scholarships * Students served.		1,588	4,408.06	7,000,000	
Florida Able, Incorporated (florida Achieving A Better Life Experience Program) * Accounts opened		2,373	745.89	1,770,000	
Private Student Assistance Grant * Students served		13,420	1,810.03	24,290,633	
Public Student Assistance Grant * Students served		138,052	1,720.32	237,494,068	
Rosewood Family Scholarship * Students served		14	4,155.64	58,179	
Dual Enrollment Scholarship Program * Course sessions provided		24,328	741.94	18,050,000	
John R Justice Loan Repayment Program * Number of awards		35	7,726.63	270,432	
Open Door Grant Program * Students Served		16,464	2,213.42	36,441,786	
Honorably Discharged Graduate Assistance Program * Students served		1,555	643.09	1,000,000	
First Generation In College - Matching Grant Program * Students served		10,460	1,015.04	10,617,326	
Career Education * Students served		4,183	787.36	3,293,533	
Nursing Student Loan Forgiveness Program * Students served		290	4,251.74	1,233,006	
Law Enforcement Academy Scholarship Program * Students Served		775	6,451.61	5,000,000	
Out-of-state Law Enforcement Equivalency Reimbursement * Eligible applicants reimbursed		80	12,500.00	1,000,000	
Academic And Student Affairs * Students served		672,020	4.42	2,970,856	
Funding And Support Activities * Students served		473,235	27.56	13,043,716	
State Grants To Districts And Community Colleges * Students Served		568,280	1,335.63	759,011,055	
Facilities Management * Facilities Managed		2	89,135.00	178,270	
Equal Educational Opportunity * Students served		2,872,309	0.11	307,762	
Safe Schools Initiatives * Students served		2,895,643	3.85	11,151,651	
TOTAL				26,845,041,445	2,519,597,319
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS					
OTHER					
REVERSIONS				2,409,402,918	124,603,986
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				29,254,444,363	2,644,201,305

### SCHEDULE XI/EXHIBIT VI: AGENCY-LEVEL UNIT COST SUMMARY

(1) Some activity unit costs may be overstated due to the allocation of double budgeted items.  
(2) Expenditures associated with Executive Direction, Administrative Support and Information Technology have been allocated based on FTE. Other allocation methodologies could result in significantly different unit costs per activity.  
(3) Information for FCO depicts amounts for current year appropriations only. Additional information and systems are needed to develop meaningful FCO unit costs.  
(4) Final Budget for Agency and Total Budget for Agency may not equal due to rounding.

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 SECTION III - PASS THROUGH ACTIVITY ISSUE CODES SELECTED:

TRANSFER-STATE AGENCIES ACTIVITY ISSUE CODES SELECTED:

1-8:

AID TO LOCAL GOVERNMENTS ACTIVITY ISSUE CODES SELECTED:

1-8:

-----  
 AUDIT #1: THE FOLLOWING STATEWIDE ACTIVITIES (ACT0010 THROUGH ACT0490) HAVE AN OUTPUT STANDARD  
 (RECORD TYPE 5) AND SHOULD NOT:

\*\*\* NO ACTIVITIES FOUND \*\*\*

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 AUDIT #2: THE FCO ACTIVITY (ACT0210) CONTAINS EXPENDITURES IN AN OPERATING CATEGORY AND SHOULD NOT:  
 (NOTE: THIS ACTIVITY IS ROLLED INTO EXECUTIVE DIRECTION, ADMINISTRATIVE SUPPORT AND INFORMATION  
 TECHNOLOGY)

\*\*\* NO OPERATING CATEGORIES FOUND \*\*\*

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 AUDIT #3: THE ACTIVITIES LISTED IN AUDIT #3 DO NOT HAVE AN ASSOCIATED OUTPUT STANDARD. IN ADDITION, THE  
 ACTIVITIES WERE NOT IDENTIFIED AS A TRANSFER-STATE AGENCIES, AS AID TO LOCAL GOVERNMENTS, OR A PAYMENT OF  
 PENSIONS, BENEFITS AND CLAIMS (ACT0430). ACTIVITIES LISTED HERE SHOULD REPRESENT TRANSFERS/PASS THROUGH  
 THAT ARE NOT REPRESENTED BY THOSE ABOVE OR ADMINISTRATIVE COSTS THAT ARE UNIQUE TO THE AGENCY AND  
 ARE NOT APPROPRIATE TO BE ALLOCATED TO ALL OTHER ACTIVITIES.

\*\*\* NO ACTIVITIES FOUND \*\*\*

-----  
 AUDIT #4: TOTALS FROM SECTION I AND SECTIONS II + III:

DEPARTMENT: 48	EXPENDITURES	FCO
FINAL BUDGET FOR AGENCY (SECTION I):	29,338,634,395	2,644,201,305
TOTAL BUDGET FOR AGENCY (SECTIONS II + III):	29,254,444,363	2,644,201,305
	-----	-----
DIFFERENCE:	84,190,032	
(MAY NOT EQUAL DUE TO ROUNDING)	=====	=====

RECONCILING ITEMS:

BOB Sec 22, Revert and Reappropriate	77,088,887
related to the Workforce Dev. Cap. Incentive Prog.	
BOB Sec 277, Revert and Reappropriate	154,574

related to the FLAIR System Replacement / PALM

FSDB Carry Forward	6,434,826
FSDB Accounts Payable	311,106
Fla. Competitive Academics Carry Forward	200,000
Rounding	639

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TOTAL RECONCILING ITEMS:	84,190,032
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# 2020-2025 STRATEGIC PLAN

November 15, 2019

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# Timeline

- August 21, 2019 – State Board reviewed updated results for the 2015-2020 Strategic Plan
- September 20, 2019 – State Board reviewed proposed revisions for what would become the 2020-2025 Strategic Plan
- [November 15, 2019 – State Board considers the 2020-2025 Strategic Plan for adoption](#)

# Goals of the Florida Education System

## *Section 1008.31, Florida Statutes*

- Highest student achievement, as indicated by evidence of student learning gains at all levels.
- Seamless articulation and maximum access, as measured by evidence of progression, readiness, and access by targeted groups of students identified by the Commissioner of Education.
- Skilled workforce and economic development, as measured by evidence of employment and earnings.
- Quality efficient services, as measured by evidence of return on investment.

## Current Metrics 2015-2020

### Goal 1 – Highest Student Achievement

- Student Achievement on Florida Assessments
- Continued Growth on Florida Assessments
- Closing the Achievement Gap
- High School Graduation Rate
- High School Graduation Rate Plus (Acceleration)
- Reducing the Percent of Low-Performing Schools
- Postsecondary Completion Rate

### Goal 2 – Seamless Articulation and Maximum Access

- Postsecondary Continuation Rate
- Associate Degree Articulation Rate
- Access to High-Quality K-12 Educational Outcomes

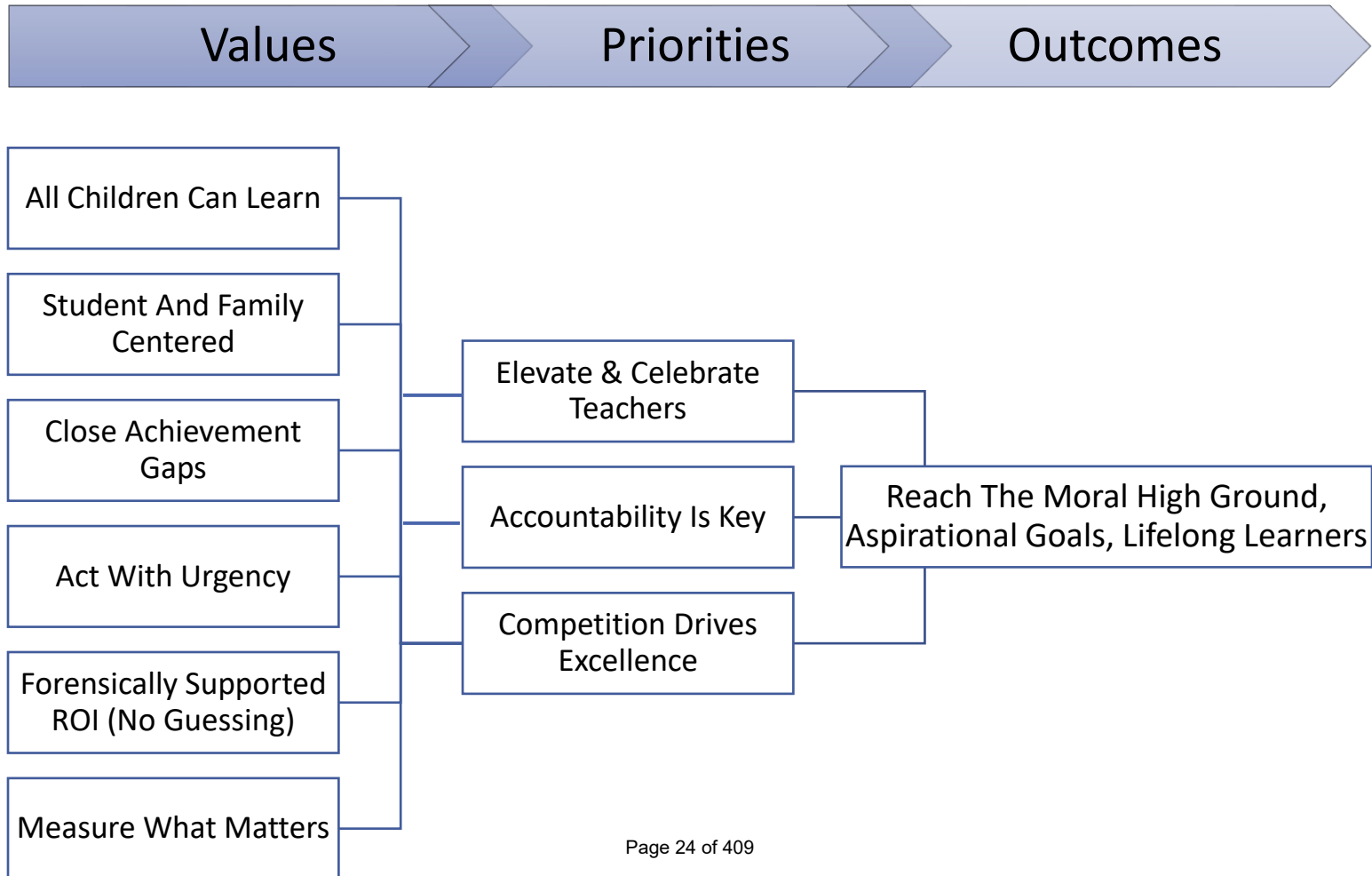
### Goal 3 – Skilled Workforce and Economic Development

- Postsecondary Employment Rate
- Initial Wages

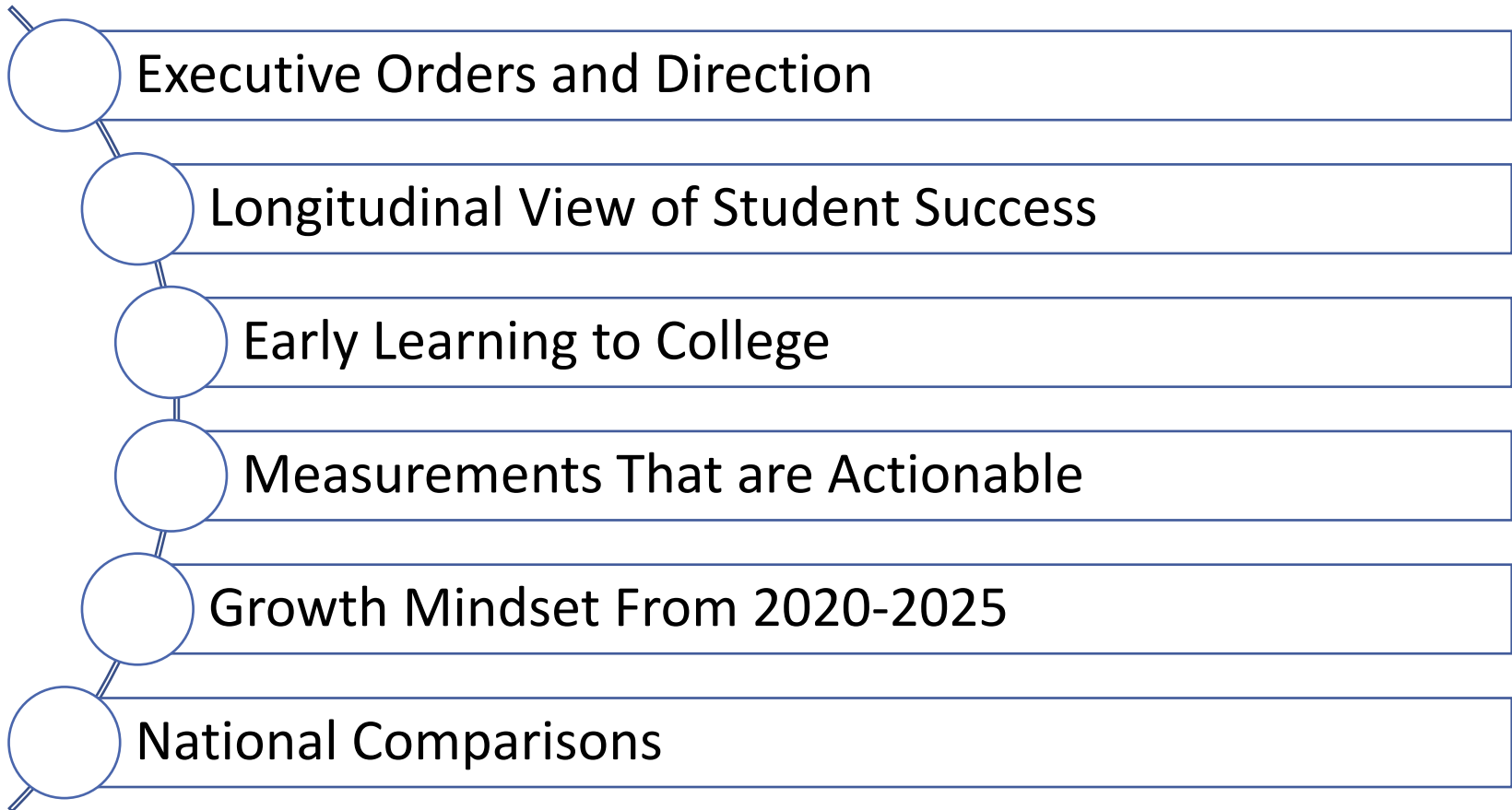
### Goal 4 – Quality Efficient Services

- Return on Investment
- Agency Efficiency

# Transition to 2020-2025: Values Alignment

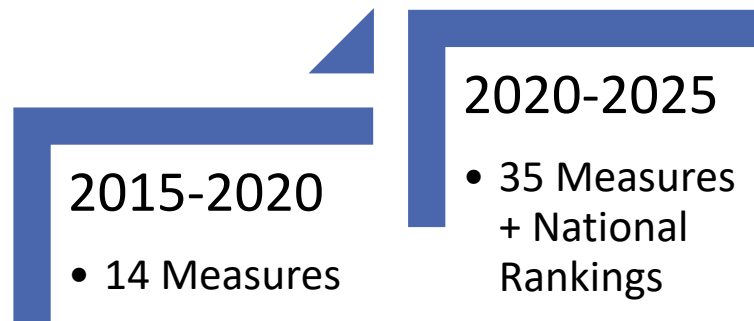


# Transition to 2020-2025: Operational Alignment



# Proposed Measures 2020-2025

- ❑ Goal 1 – Highest Student Achievement
  - ❑ 25 metrics (7 former + 18 new)
- ❑ Goal 2 – Seamless Articulation and Maximum Access
  - ❑ 6 metrics (3 former + 3 new)
- ❑ Goal 3 – Skilled Workforce and Economic Development
  - ❑ 4 metrics (2 former + 2 new)
- ❑ Goal 4 – Quality Efficient Services
  - ❑ National Rankings (retired former, replaced with 12 sources for rankings)



# Goal 1: Highest Student Achievement

1. Kindergarten Readiness
2. Reducing the Percent of Low-Performing VPK Providers
3. Student Achievement on Florida Assessments
4. Focused Measure on Student Achievement in Particular Grades and/or Subjects (Grade 3 ELA; Civics EOC)
5. Continued Achievement Growth on Florida Assessments
6. Closing the Achievement Gap
7. High School Graduation Rate
8. High School Graduation Rate Plus
9. Successful Transition of English Language Learners
10. Student Achievement on the NAEP

*Underlined metrics were in the  
2015-2020 strategic plan.*

# Goal 1: Highest Student Achievement

11. Closing the Achievement Gap on NAEP
12. Student Achievement on NAEP, Students Attending Charter Schools Compared to Students Attending Traditional Schools
13. Reducing the Percent of Low-Performing Schools
14. Increasing the Percent of Schools that Earned a D or F for Multiple Years Improving to a C or Higher
15. Continual Improvement in School Performance
16. Improving the Performance of the Lowest-Performing Title I Schools
17. Reducing the Number of Schools Identified for Targeted Support and Improvement (TS&I) Due to Low-Performing Subgroups
18. Ensure Students Who Are Retained in Third Grade Due to Low Reading Scores Receive the Support Needed to Succeed in Subsequent Years

*Underlined metrics were in the  
2015-2020 strategic plan.*



# Goal 1: Highest Student Achievement

19. Reading Scholarships 2018-19 Eligibility vs Participation by District
20. Postsecondary Completion Rate
21. Improving the Mental Health Personnel to Student Ratio
22. Improving the Engagement of Students
23. Improving the Retention of High-Quality Teachers
24. Teacher Compensation
25. Developing Successful School Leaders

*Underlined metrics were in the  
2015-2020 strategic plan.*

## Goal 2: Seamless Articulation and Maximum Access

1. Access to High Quality VPK Providers
2. Access to High-Quality K-12 Educational Outcomes
3. Access to High Quality Charter Schools
4. Access to Choice
5. Florida Postsecondary Continuation Rate
6. Associate Degree Articulation Rate in Florida

*Underlined metrics were in the  
2015-2020 strategic plan.*

# Goal 3: Skilled Workforce and Economic Development

1. Postsecondary Employment Rate
2. Initial Wages
3. Increasing Participation and Performance in Meaningful Accelerated Pathways
4. Access in Computer Science

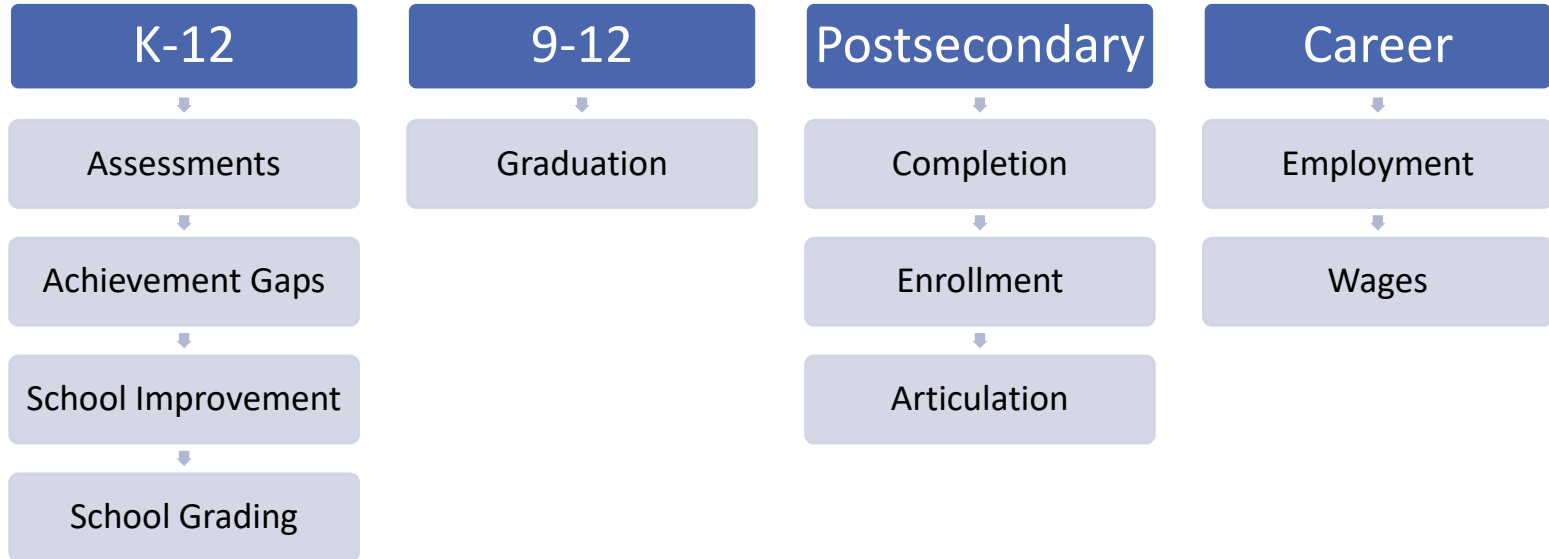
*Underlined metrics were in the  
2015-2020 strategic plan.*

## Goal 4: Quality Efficient Services (ROI)

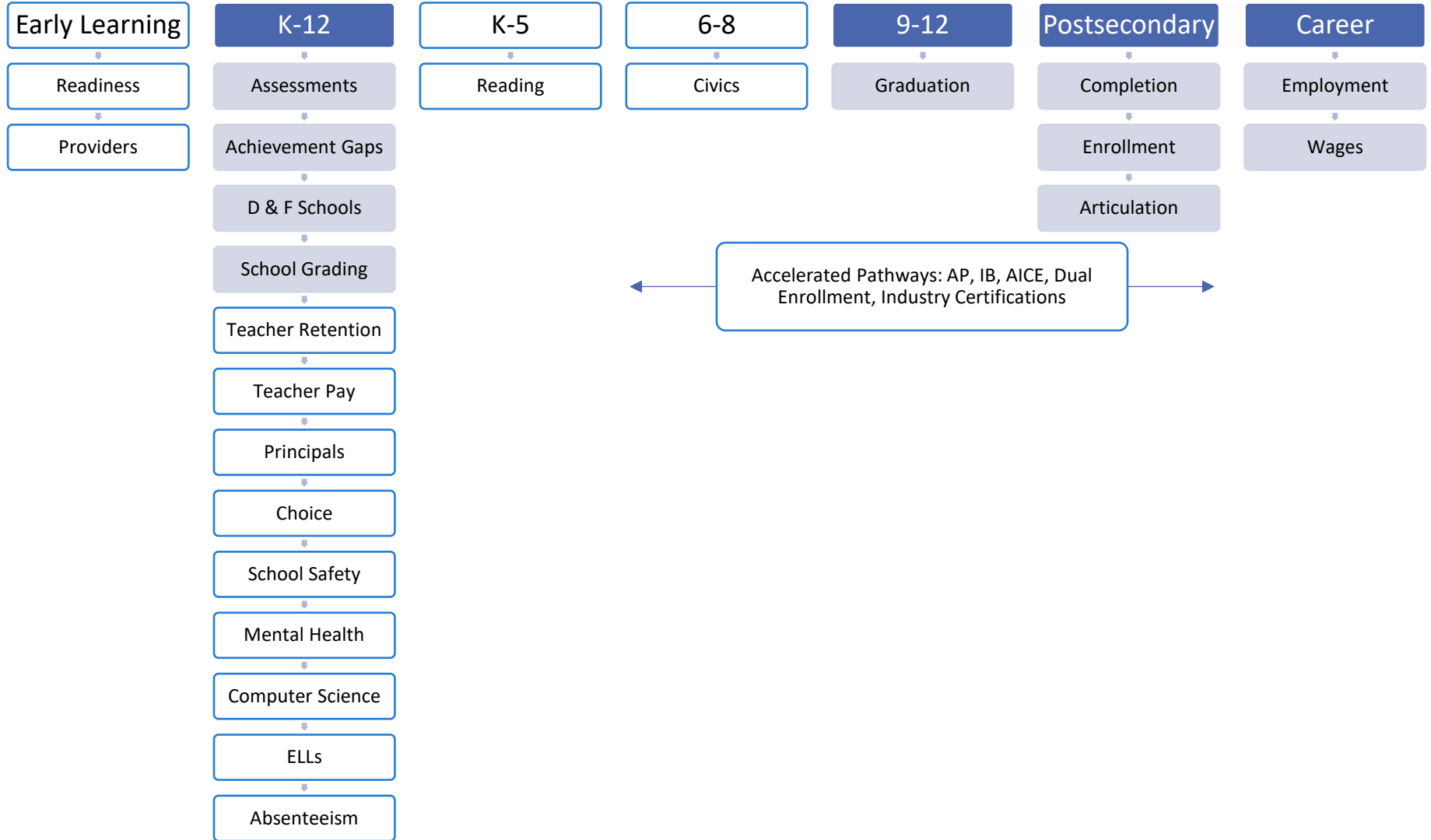
### Track Florida's National Rankings

1. National Institute for Early Education Research
2. Education Week Quality Counts (K-12 Achievement)
3. NAEP – 4th and 8th Grade Reading and Math, ROI, Large Urban Districts
4. AP – Performance, Participation, and Improvement
5. Lumina Foundation – Workforce Education
6. U.S. DOL Data – Registered Apprentices and Graduates
7. Center for Education Reform Parent Power! Index
8. EdChoice – Educational Choice Share, Spending on School Choice
9. U.S. DOE Cost/Affordability Report – College Affordability
10. U.S. News and World Report – Higher Education
11. SREB – Three-year College Graduation Rate
12. Aspen Prize for College Excellence

# Comparing 2015-2020, Longitudinally, ...



# .... Proposed Metrics for 2020-2025



# General Framework for Setting Targets

- Red Target: Time Trend Goal – Growth/improvement follows historical trend
- Yellow Target: Ambitious, yet Achievable Goal – Growth/improvement beyond historical trend
- Green Target: Aspirational Goal – Growth/improvement significantly beyond historical trend

# Example: Percent of Students Achieving Grade-Level or Above Performance on Grade 3 ELA and Middle School Civics

Percent of Students Achieving Grade-Level or Above Performance						New Plan – Using 2018-19 as Baseline		
Subject	2014-15	2015-16	2016-17	2017-18	2018-19	2024 Target	2024 Target	2024 Target
Grade 3 English Language Arts (ELA)	53%	54%	58%	57%	58%	64%	73%	90%
Civics	65%	67%	69%	71%	71%	79%	86%	90%



# Always Strive for Aspirational *Goals Beyond our Comfort Zone*

Don't be Afraid to be Aspirational

- True Victory for a Student Occurs When All Doors are Open, All Achievement Gaps are Zero and All Possibilities are Endless



[www.FLDOE.org](http://www.FLDOE.org)





# 2020-2025 Strategic Plan Updates

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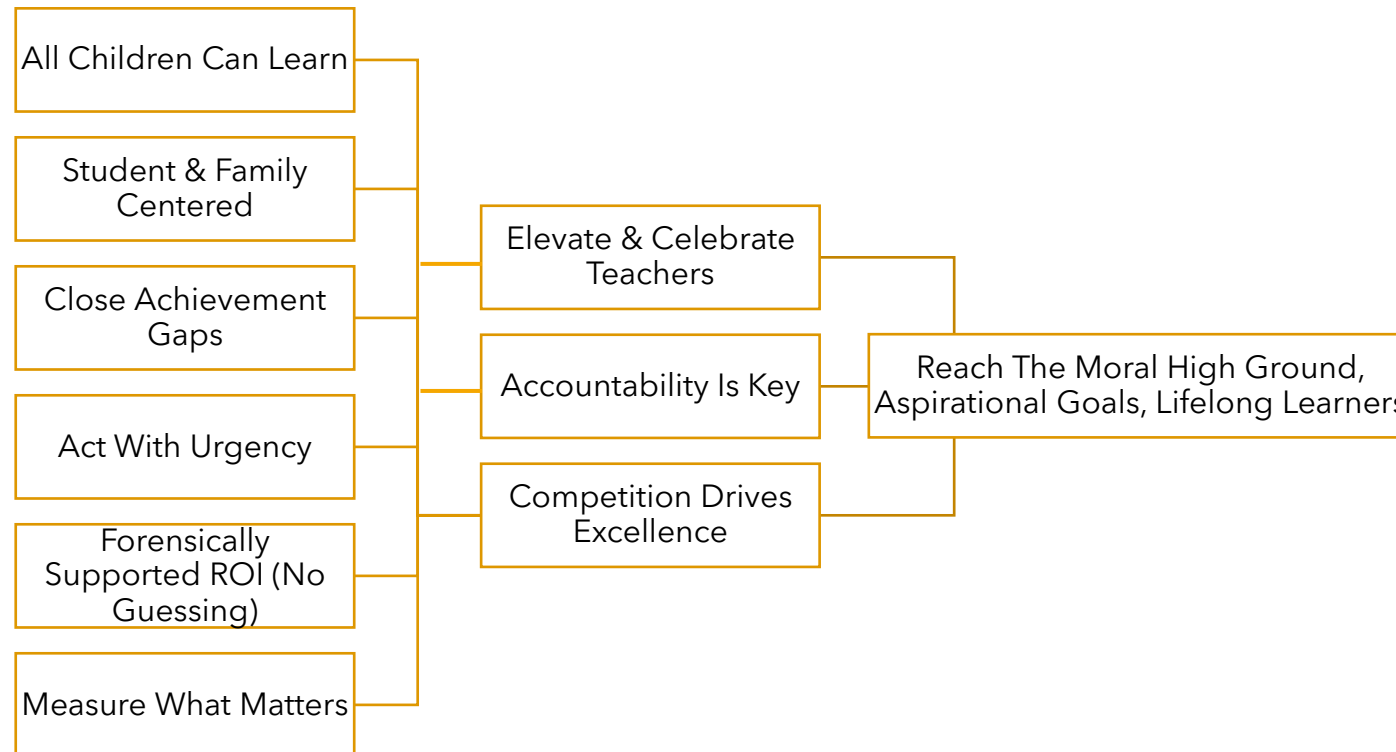
January 13, 2021



## **4 Goals of the Florida Education System Section 1008.31, Florida Statutes**

1. Highest student achievement, as indicated by evidence of student learning gains at all levels.
2. Seamless articulation and maximum access, as measured by evidence of progression, readiness, and access by targeted groups of students identified by the Commissioner of Education.
3. Skilled workforce and economic development, as measured by evidence of employment and earnings.
4. Quality efficient services, as measured by evidence of return on investment.

# 2020-2025: Values Alignment



# General Framework for Setting Targets

- ❑ Red Target: Time Trend Goal – Growth/improvement follows historical trend.
- ❑ Yellow Target: Ambitious, yet Achievable Goal – Growth/improvement beyond historical trend.
- ❑ Green Target: Aspirational Goal – Growth/improvement significantly beyond historical trend.

# 1.1 – Kindergarten Readiness: Percent of kindergarten students scoring “ready” on the Florida Kindergarten Readiness Screener (FLKRS)

Percent Ready for Kindergarten by Category					Adopted Plan – Using 2018-19 Target as Baseline		
VPK Program Year based on Subsequent Kindergarten Screening*	2016-17 (Fall 2017 FLKRS)	2017-18 (Fall 2018 FLKRS)	Target as Baseline 2018-19	Actual 2018-19 (Fall 2019 FLKRS)	2024 Target	2024 Target	2024 Target
VPK Completers	63%	62%	63%	63%	68%	73%	78%
All VPK Participants	61%	59%	61%	60%	66%	71%	76%
VPK and School Readiness Participants	53%	52%	53%	51%	58%	63%	78%
VPK Non-Completers	48%	47%	48%	47%	53%	58%	63%
School Readiness Only Participants	35%	36%	37%	31%	42%	47%	52%

# 1.1 – VPK Participation and Readiness by Program Year

Category	VPK Program Year														
	2012-13*			2013-14**	2014-15**	2015-16**	2016-17			2017-18			2018-19		
	Count of Children	Count of Children Ready	%				Count of Children	Count of Children Ready	%	Count of Children	Count of Children Ready	%	Count of Children	Count of Children Ready	%
VPK Completers	122,240	99,752	82%	N/A	N/A	N/A	120,641	76,419	63%	122,860	76,157	62%	123,686	78,169	63%
All VPK Participants	153,995	120,811	78%				149,302	91,227	61%	150,053	88,855	59%	149,950	90,641	60%
VPK and School Readiness Participants	23,790	17,239	73%				14,019	7,369	53%	13,347	6,992	52%	9,996	5,113	51%
VPK Non-Completers	31,755	21,059	66%				28,661	13,808	48%	27,193	12,698	47%	26,364	12,472	47%
School Readiness only Participants	4,758	2,533	53%				3,784	1,323	35%	3,538	1,273	36%	3,723	1,163	31%



## 1.2 – Reducing the Percent of Low-Performing VPK Providers: Percent of VPK providers with a readiness rate below 60 percent

Percent of VPK Programs below Minimum Rate					Adopted Plan – Using 2018-19 Target as Baseline		
	2016- 17 **	2017- 18**	Target as Baseline 2018-19	Actual 2018-19	2024 Target	2024 Target	2024 Target
Percent of VPK Programs below Minimum Rate*	40%	42%	40%	33%	35%	30%	20%

## 1.2 – Number and Percent of VPK Providers with a Readiness Rate Below 60 Percent

	VPK Program Year						
	2012-13	2013-14*	2014-15*	2015-16*	2016-17**	2017-18**	2018-19
<b>Total VPK Programs</b>	6,776	6,605	6,647	6,604	6,563	6,623	6,610
Count of VPK Programs below 60%	1,396	NA	NA	NA	2,619	2,801	2,158
Percent of VPK Programs below 60%	21%	NA	NA	NA	40%	42%	33%

# 1.7 – High School Graduation Rate: Percent of students graduating with a standard diploma in 4 years

							Adopted Plan – Using 2017-18 as Baseline		
	2014-15	2015-16	2016-17	Baseline 2017-18	Year 1 2018-19	Year 2 2019-20	2024 Target	2024 Target	2024 Target
Graduation Rate	77.9%	80.7%	82.3%	86.1%	86.9%	90.0%	100%	100%	100%

# 1.8 – High School Graduation Rate Plus: Percent of high school graduates who have successfully completed one or more accelerated outcomes (passed an AP, IB, or AICE exam or passed a dual enrollment course) or earned an industry certification

	2014-15	2015-16	2016-17	Baseline 2017-18	Year 1 2018-19	Year 2 2019-20	Adopted Plan – Using 2017-18 as Baseline		
							2024 Target	2024 Target	2024 Target
<b>% Graduates with Acceleration Credit</b>	55%	55%	59%	61%	63%	63%	73%	85%	90%
<b># Graduates with Acceleration Credit</b>	85,168	88,503	99,979	110,291	116,203	118,237			
<b># Graduates</b>	155,714	159,672	168,042	180,411	184,509	188,088			

# 1.20 – Postsecondary Completion Rate: Percent of students completing a postsecondary degree or certification within 150% of program time

	2013-14 (2011-12 enrollees)	2014-15 (2012-13 enrollees)	2015-16 (2013-14 enrollees)	2016-17 (2014-15 enrollees)	Baseline 2017-18 (2015-16 enrollees)	Year 1 2018-19 (2016-17 enrollees)	2024 Target (2021-22 enrollees)	2024 Target (2021-22 enrollees)	2024 Target (2021-22 enrollees)
Florida College System (150%)	34.6%	37.0%	36.5%	38.1%	40.0%	41.5%	48.1%	56.2%	75%
District Post-secondary (150%)	57.3%	60.8%	62.0%	62.4%	67.7%	70.4%	83.3%	98.9%	100%

# 1.21 – Improving the Mental Health Personnel to Student Ratio: Ratio of school counselors/social workers/school psychologists to students

	2014-15	2015-16	2016-17	2017-18	Baseline 2018-19	Year 1 2019-20	Year 2 2020-21
Student Enrollment	2,756,944	2,792,234	2,817,076	2,833,115	2,846,857	2,858,949	2,791,687
# of School Counselors	5,645	5,778	5,871	5,948	6,174	6,314	6,391
Ratio of School Counselors to Students	488	483	480	476	461	453	437
# of Social Workers	1,063	1,104	1,149	1,192	1,414	1,518	1,567
Ratio of Social Workers to Students	2,594	2,529	2,452	2,377	2,013	1,883	1,782
# of School Psychologists	1,413	1,409	1,416	1,438	1,452	1,494	1,471
Ratio of School Psychologists to Students	1,951	1,982	1,989	1,970	1,961	1,914	1,898
# of Combined Mental Health Staff	8,121	8,291	8,436	8,578	9,040	9,326	9,429
Ratio of Combined Mental Health Staff to Students	339	337	334	330	315	307	296

# 1.22 – Improving the Engagement of Students: Percent of students chronically absent

## Absent 21 or More Days

	2013-14	2014-15	2015-16	2016-17	Baseline 2017-18	Year 1 2018-19	Year 2 2019-20
% of Students Absent 21 Days or Over	9.6%	9.8%	10.1%	10.2%	11.3%	11.3%	9.8%
# of Students Absent 21 Days or Over	292,146	303,913	318,787	324,879	360,722	360,464	306,663
Total Enrollment	3,040,436	3,111,840	3,157,431	3,176,306	3,190,598	3,187,437	3,135,978

## Absent 10% or More Days

	2013-14	2014-15	2015-16	2016-17	Baseline 2017-18	Year 1 2018-19	Year 2 2019-20
% of Students Absent 10% or more Days			18.3%	18.6%	20.4%	20.0%	16.6%
# of Students Absent 10% or more Days			569,218	581,650	640,463	628,572	515,609
Total Enrollment			3,110,214	3,127,805	3,147,035	3,145,563	3,097,293

# 1.23 – Improving the Retention of High-Quality Teachers: Percent of first-year teachers who are still employed as a classroom teacher or administrator 5 years later

Subject	5th year 2015-16	5th year 2016-17	5th year 2017-18	Baseline 5th year 2018-19	Year 1 5th year 2019-20
Percent of Year 1 teachers, Still Employed As a Classroom Teacher or Administrator in a Public School in Florida 5 years Later	69%	69%	68%	66%	65%
Count of First Year Teachers	11,974	13,894	15,075	13,923	15,418
Year 1 teachers, Still Employed As a Classroom Teacher or Administrator in a Public School in Florida 5 years Later	8,255	9,575	10,317	9,137	10,083



# 1.23 – Improving the Retention of High-Quality Teachers: Percent of all teachers who are still employed as a classroom teacher or administrator 5 years later

Subject	5th year 2015-16	5th year 2016-17	5th year 2017-18	Baseline 5th year 2018-19	Year 1 5th year 2019-20
Percentage Still Employed in year 5 as Instructional Staff or Administrator	76%	76%	76%	76%	76%
Percentage Still Employed in year 5 as Instructional Staff or Administrator in the Same <u>District</u> in Year 5	72%	71%	71%	71%	71%
Percentage Still Employed in year 5 as Instructional Staff or Administrator in the Same <u>School</u>	53%	52%	52%	52%	52%

## 2.1 – Access to High-Quality VPK Providers: Percent of 4-year-olds enrolled in a VPK provider with a readiness rate of at least 60 percent

Number and Percent of Children in Satisfactory or Higher VPK Programs					Adopted Plan - Using 2018-19 Target as Baseline		
	2016-17	2017-18	Target as Baseline 2018-19	Actual 2018-19	2024 Target	2024 Target	2024 Target
Percent in Satisfactory or Higher VPK Programs	63%	59%	63%	66%	73%	78%	84%
Total Children Served	177,828	176,488	NA	177,282			
Number in Satisfactory or Higher VPK Programs	111,539	104,776	NA	116,641			

## 2.2 – Access to High-Quality Educational Outcomes: Percent of K-12 students enrolled in A and B schools

	2015-16	2016-17	2017-18	Baseline 2018-19	Year 1 2019-20	2024 Target	2024 Target	2024 Target
% of K-12 Students in A and B Schools	49%	59%	62%	67%	67%	97%	100%	100%
# of K-12 Students in A and B Schools	1,297,486	1,582,075	1,679,037	1,808,266	1,814,296			
# of Students	2,662,058	2,684,266	2,702,156	2,711,307	2,708,311			

## 2.4 – Access to Choice: Number of students exercising choice options

Measure	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21*
Open Enrollment	246,357	252,579	251,216	262,633	273,377	266,693	249,290
Charter Schools	251,736	270,870	283,694	295,748	313,532	329,168	341,869
Private Schools	331,013	345,796	368,321	370,166	380,295	397,970	
Career and Professional Education Academies	75,026	88,981	97,364	92,256	89,174	76,422	
Private School/Center VPK Enrollment	135,473	136,350	135,903	134,910	134,521	131,712	
Tax Credit Scholarships	69,950	78,664	98,936	108,098	104,091	111,219	100,028
Home Education	84,096	83,359	87,462	89,817	97,261	106,115	
AICE Programs	26,900	32,917	41,402	49,183	55,119	63,059	
McKay Scholarships (Private)	28,263	29,220	29,916	29,120	29,072	30,186	27,226
McKay Scholarships (Public)	3,467	3,922	4,322	5,134	5,636	6,059	5,386
Full-Time Virtual Instruction	11,790	13,346	12,984	12,286	11,175	12,097	78,850
IB Programs	12,746	13,335	13,603	13,670	13,575	14,729	
Gardiner Scholarships	1,559	4,815	8,000	10,236	12,179	14,319	17,508
Lab Schools (1 FAU school, UF, and FAMU)	2,667	2,730	2,797	2,886	2,935	2,950	3,144
Charter Lab Schools (FSUS and 1 FAU school)	3,799	3,832	3,835	3,813	3,856	3,941	3,968
Lab Schools and Charter Lab Schools	6,466	6,562	6,632	6,699	6,791	6,891	7,112
School Transfers Related to Low-Performing Schools	5,638	2,662	3,503	3,709	3,944	2,265	1,368
AP	188,260	195,703	203,984	211,057	208,772	205,509	
Dual Enrollment	53,286	56,005	63,402	69,934	76,292	80,498	
Collegiate Charter HS	2,695	2,701	2,822	2,867	2,936	3,165	3,276
Gifted Enrollment		165,614	169,297	172,276	176,457	178,173	166,312
Family Empowerment Scholarship						17,823	36,384
Hope Scholarship (Private)					127	297	388
Hope Scholarship (Public)						404	476

\*The following 2020-21 scholarship data are preliminary: Tax Credit, McKay Scholarship (Private), Gardiner, Family Empowerment, and Hope (Private).

## 2.5 – Florida Postsecondary Continuation Rate: Percent of high school graduates who enroll in postsecondary education

	2014-15 (2013-14 HS graduates)	2015-16 (2014-15 HS graduates)	2016-17 (2015-16 HS graduates)	Baseline 2017-18 (2016-17 HS graduates)	Year 1 2018-19 (2017-18 HS graduates)	Adopted Plan – Using 2017-18 as Baseline		
						2024 Target	2024 Target	2024 Target
Postsecondary Continuation Rate	61.5%	62.2%	61.3%	60.8%	57.8%	67%	73%	90%
Postsecondary Enrollment	91,947	96,823	97,925	102,086	104,351			
Number of HS Graduates	149,397	155,714	159,672	168,042	180,411			

## 2.6 – Associate Degree Articulation Rate in Florida: Percent of students earning an Associate of Arts (AA) degree who transfer to the next postsecondary level in Florida

	2014-15 (2013-14 AA graduates)	2015-16 (2014-15 AA graduates)	2016-17 (2015-16 AA graduates)	Baseline 2017-18 (2016-17 AA graduates)	Year 1 2018-19 (2017-18 AA graduates)	2024 Target	2024 Target	2024 Target
<b>AA Articulation Rate</b>	61.7%	61.3%	60.8%	61.4%	62.1%	67%	73%	90%
<b>Number of Transferring Students</b>	34,009	34,276	35,116	34,986	35,773			
<b>Number of AA Graduates</b>	55,132	55,888	57,799	56,939	57,587			

### 3.1 – Postsecondary Employment Rate: Percent of program completers who are employed overall and by sector under the purview of the Department of Education

	2014-15 (2013-14 completers)	2015-16 (2014-15 completers)	2016-17 (2015-16 completers)	Baseline 2017-18 (2016-17 completers)	Year 1 2018-19 (2017-18 completers)	Year 2 2019-20 (2018-19 completers)	2024 Target	2024 Target	2024 Target
Combined	71%	72%	73%	73%	74%	75%	77%	79%	90%
Florida College System (FCS)	72%	73%	73%	73%	74%	74%			
District Postsecondary (DPS)	71%	73%	75%	75%	76%	76%			
Blind Services (BS)	56%	52%	53%	54%	56%	56%			
Vocational Rehabilitation (VR)	69%	71%	74%	74%	75%	77%			

## 3.2 – Initial Wages: Average initial wages earned by program completers overall and by sector under the purview of the Department of Education

	2014-15 (2013-14 completers)	2015-16 (2014-15 completers)	2016-17 (2015-16 completers)	Baseline 2017-18 (2016-17 completers)	Year 1 2018-19 (2017-18 completers)	Year 2 2019-20 (2018-19 completers)
<b>Combined</b>	\$30,556	\$33,616	\$32,756	\$34,040	\$34,844	\$36,152
<b>Florida College System (FCS)</b>	\$34,080	\$36,912	\$35,680	\$37,068	\$37,600	\$39,268
<b>District Postsecondary (DPS)</b>	\$25,288	\$28,464	\$27,772	\$29,776	\$30,712	\$32,164
<b>Blind Services (BS)</b>	\$23,660	\$24,788	\$23,460	\$25,152	\$24,412	\$28,920
<b>Vocational Rehabilitation (VR)</b>	\$18,764	\$18,916	\$17,852	\$19,172	\$19,356	\$19,648



# 3.3 – Increasing Participation and Performance in Meaningful Accelerated Pathways

Acceleration Mechanism	Subgroup	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	Baseline 2017-18	Year 1 2018-19	Year 2 2019-20	2024 Target	2024 Target	2024 Target
Percent of Graduates who passed at least one AP Exam	All Graduates	26%	26%	27%	28%	28%	28%	27%	24%	28%	29%	33%	
Percent of Graduates who passed at least one IB Exam	All Graduates	3%	3%	3%	3%	3%	3%	3%	3%	3%	9%	15%	
Percent of Graduates who passed at least one AICE Exam	All Graduates	2%	2%	3%	5%	6%	7%	8%	8%	11%	15%	20%	
Percent of Graduates who passed at least one Dual Enrollment Course	All Graduates	21%	22%	23%	22%	22%	24%	25%	24%	28%	29%	31%	
Percent of Graduates who passed at least one Industry Certification Exam	All Graduates	16%	19%	23%	24%	25%	29%	31%	29%	31%	46%	61%	
# Graduates who passed at least one AP Exam	All Graduates	36,626	38,876	40,516	42,825	44,515	46,819	49,378	51,804	53,169			
# Graduates who passed at least one IB Exam	All Graduates	4,332	4,607	5,006	5,007	5,019	5,262	5,390	5,397	5,396			
# Graduates who passed at least one AICE Exam	All Graduates	2,267	3,297	4,587	7,361	8,925	12,512	14,722	16,867	21,201			
# Graduates who passed at least one Dual Enrollment Course	All Graduates	29,485	32,849	34,062	34,847	35,391	40,092	44,903	50,067	52,574			
# Graduates who passed at least one Industry Certification Exam	All Graduates	22,081	28,475	34,454	36,891	40,377	47,963	55,330	62,298	58,517			
<b>Total Graduates</b>	<b>All Graduates</b>	<b>141,954</b>	<b>149,430</b>	<b>149,397</b>	<b>155,714</b>	<b>159,672</b>	<b>168,042</b>	<b>180,411</b>	<b>212,240</b>	<b>188,088</b>			

## 3.4 – Access in Computer Science (Grades 6-8)

**Middle Grades Computer Science (includes Career and Technical Education 6-8)**

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
# of Students Enrolled					7,326	17,435	24,917
# of Female Students Enrolled					3,007	6,946	10,060
# of Male Students Enrolled					4,319	10,489	14,857
White					3,770	7,310	10,468
Black or African American					1,135	2,967	4,573
Hispanic/Latino					1,841	5,789	7,683
Asian					308	591	1,008
American Indian or Alaska Native					9	51	59
Native Hawaiian or Other Pacific Islander					13	32	49
Two or More Races					250	695	1,077
# of FRL Enrolled					2,877	8,304	12,015
# of Non-FRL Enrolled					4,449	9,131	12,902
# of ELL Enrolled					416	2,065	3,050
# of Non-ELL Enrolled					6,910	15,370	21,867
# of SWD Enrolled					687	1,916	2,958
# of Non-SWD Enrolled					6,639	15,519	21,959

## 3.4 – Access in Computer Science (Grades 9-12)

High School Grades Computer Science (includes Career and Technical Education, 9-12)

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
# of Students Enrolled	15,362	16,595	21,279	26,037	31,192	34,696	42,811
# of Female Students Enrolled	4,206	4,533	5,487	7,096	8,917	10,177	13,675
# of Male Students Enrolled	11,156	12,062	15,792	18,941	22,275	24,519	29,136
White	8,195	8,272	10,269	11,642	13,125	14,476	16,625
Black or African American	2,347	2,618	2,942	4,118	4,938	5,641	7,449
Hispanic/Latino	3,374	4,055	5,745	7,312	9,417	10,436	13,534
Asian	839	1,028	1,518	1,975	2,464	2,730	3,443
American Indian or Alaska Native	55	80	63	103	112	99	122
Native Hawaiian or Other Pacific Islander	16	16	39	43	50	67	79
Two or More Races	536	526	703	844	1,086	1,247	1,559
# of FRL Enrolled	5,618	6,407	8,049	10,278	11,990	13,375	17,857
# of Non-FRL Enrolled	9,744	10,188	13,230	15,759	19,202	21,321	24,954
# of ELL Enrolled	468	548	835	1,075	1,446	2,292	3,399
# of Non-ELL Enrolled	14,894	16,047	20,444	24,962	29,746	32,404	39,412
# of SWD Enrolled	977	1,071	1,239	1,491	1,870	2,121	2,883
# of Non-SWD Enrolled	14,385	15,524	20,040	24,546	29,322	32,575	39,928

# New Data Expected Through Summer 2021

- Measures 1.3-1.6 (assessments and school grades; Summer 2021)
- Measure 1.8 (graduation rate plus; final data March 2021)
- Measure 1.9 (assessments and school grades; Summer 2021)
- Measures 1.13-1.17 (school grades; Summer 2021)
- Measure 2.4 Select Measures (Access to Choice)
- Measures 2.5-2.6 (postsecondary continuation rate and AA articulation rate; March 2021)

## Baccalaureate Enrollment and Graduation Expectations (Projections)

Florida College System and State University System

August 2024

Section 1001.02, Florida Statutes, *General powers of State Board of Education*, includes the following requirement.

*(2) The State Board of Education has the following duties:*

*(v) To develop, in conjunction with the Board of Governors, and periodically review for adjustment, a coordinated 5-year plan for postsecondary enrollment, identifying enrollment and graduation expectations by baccalaureate degree program, and annually submit the plan to the Legislature as part of its legislative budget request.*

In response to this requirement, the State Board of Education, in conjunction with the Board of Governors, submits the attached enrollment and completion projections for baccalaureate degree programs in the Florida College and State University Systems.

The Florida Department of Education calculated the enrollment and completion projections using an exponential smoothing algorithm accounting for historical enrollment and completion data. The methodology used was consistent for all programs, except newly approved programs or reactivated programs with no or limited historical data. For these programs, projections provided by the institution were the basis of the Department's projections. The projections included are for active programs that have been approved by the State Board of Education.

The Florida Department of Education also consulted with the Office of the Board of Governors, resulting in the attached information for the State University System institutions.



STATE  
UNIVERSITY  
SYSTEM  
of FLORIDA  
Board of Governors

**Florida College System Baccalaureate Projections  
2025 Legislative Budget Request**

College #	College	Deg	Program Title	10-Digit CIP	Program Approval	Actual Enrollments					Enrollment Projections				
						2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
01	Eastern Florida State College	BAS	Organizational Management	1105202991	12/12/12	1,618	1,672	1,525	1,376	1,357	1,237	1,052	1,027	843	818
01	Eastern Florida State College	BAS	Information Systems Technology	1101104011	3/18/14	455	490	486	511	553	568	590	613	635	658
01	Eastern Florida State College	BAS	Applied Health Sciences	1105122111	2/18/14	296	275	251	237	239	218	203	188	174	159
01	Eastern Florida State College	BS	Nursing	1105138012	7/17/17	143	216	215	174	204	204	211	218	225	232
01	Eastern Florida State College	BS	Science Teacher Education	1101313161	7/15/20	0	0	1	1	2	2	3	3	4	4
02	Broward College	BS	Middle Grades Mathematics Education	1101313112	2/19/08	4	2	1	0	0	0	0	0	0	0
02	Broward College	BAS	Supervision and Management	1105202991	1/21/09	1,451	1,387	1,280	1,133	1,082	946	824	728	606	510
02	Broward College	BAS	Information Technology	1101101032	1/21/09	657	661	635	638	658	651	650	649	648	647
02	Broward College	BS	Exceptional Student Education	1101310011	2/19/08	248	306	295	296	287	298	304	310	316	323
02	Broward College	BS	Nursing	1105138012	1/21/09	442	383	304	265	425	349	339	329	319	309
02	Broward College	BAS	Technology Management	1101110991	1/21/09	144	155	146	149	150	151	142	150	141	149
02	Broward College	BAS	Supply Chain Management	1105202031	11/6/12	163	150	149	148	132	133	133	124	124	115
02	Broward College	BS	Aerospace Sciences	1104901011	11/16/16	76	101	121	126	94	114	119	123	128	133
02	Broward College	BS	Environmental Science	1100301991	11/19/13	103	97	97	86	78	73	66	60	54	47
02	Broward College	BS	Secondary Mathematics Education	1101313111	2/19/08	28	38	40	43	37	42	44	46	48	50
02	Broward College	BS	Secondary Biology Education	1101313221	2/19/08	22	23	18	16	19	16	15	14	13	11
03	College of Central Florida	BAS	Business and Organizational Management	1105202991	3/26/10	767	705	653	634	638	591	560	529	497	466
03	College of Central Florida	BS	Nursing	1105138012	11/19/13	136	135	113	113	82	85	61	60	36	35
03	College of Central Florida	BS	Early Childhood Education, Pre-K through Grade 3	1101312101	3/26/10	38	54	63	52	44	49	49	50	50	50
04	Chipola College	BS	Secondary Mathematics Education	1101313111	5/14/02	9	7	0	0	1	0	0	0	0	0
04	Chipola College	BS	Business Administration	1105202011	12/17/10	81	81	81	79	86	85	86	87	88	89
04	Chipola College	BS	Elementary Education	1101312021	2/19/08	48	56	64	56	61	63	65	68	70	72
04	Chipola College	BS	Nursing	1105138012	2/19/08	65	66	58	44	35	28	19	11	2	0
04	Chipola College	BS	Secondary English Education	1101313051	12/17/10	10	10	16	12	11	12	12	12	12	12
04	Chipola College	BS	Exceptional Student Education	1101310011	2/19/08	11	15	11	9	11	8	4	6	1	3
04	Chipola College	BS	Middle Grades Mathematics Education	1101313112	5/14/02	9	7	2	4	5	3	2	1	0	0
04	Chipola College	BS	Middle Grades Science Education	1101313165	5/14/02	4	6	2	3	2	2	0	0	0	0
04	Chipola College	BS	Secondary Science-Biology Education	1101313221	5/14/02	1	1	2	1	2	1	2	2	2	2
05	Daytona State College	BS	Cardiopulmonary Sciences	1105109081	4/19/23	0	0	0	0	22	20	25	30	35	40
05	Daytona State College	BS	Information Technology	1101101032	9/17/13	267	236	211	218	241	222	217	211	206	200
05	Daytona State College	BS	Engineering Technology	1101599991	5/18/10	236	275	251	249	245	251	218	240	208	230
05	Daytona State College	BS	Secondary Earth/Space Science Education	1101313163	2/19/08	0	0	0	0	0	0	0	0	0	0
05	Daytona State College	BAS	Supervision and Management	1105202991	4/19/05	1,007	952	867	810	803	734	680	627	574	520
05	Daytona State College	BS	Nursing	1105138012	9/17/13	363	392	315	264	334	238	183	173	119	108
05	Daytona State College	BS	Elementary Education	1101312021	2/19/08	112	142	134	121	88	91	83	75	67	59
05	Daytona State College	BS	Accounting	1105203011	11/15/19	0	37	64	81	87	115	136	157	178	199
05	Daytona State College	BS	Exceptional Student Education	1101310011	2/19/08	26	27	28	40	47	52	57	63	69	75
05	Daytona State College	BS	Secondary Mathematics Education	1101313111	2/19/08	9	9	9	7	6	5	5	4	3	2
05	Daytona State College	BS	Secondary Biology Education	1101313221	2/19/08	6	9	5	4	1	0	0	0	0	0
05	Daytona State College	BS	Secondary Chemistry Education	1101313231	2/19/08	2	2	1	2	2	2	2	2	2	2
05	Daytona State College	BS	Secondary Physics Education	1101313291	2/19/08	1	1	2	1	1	1	1	1	1	1
06	Florida SouthWestern State College	BAS	Cardiopulmonary Sciences	1105109081	3/26/10	73	69	55	48	48	39	32	25	18	11
06	Florida SouthWestern State College	BAS	Supervision and Management	1105202991	2/19/08	569	534	478	424	430	380	342	305	267	229
06	Florida SouthWestern State College	BS	Nursing	1105138012	2/19/08	284	367	377	369	382	407	426	444	463	482
06	Florida SouthWestern State College	BS	Elementary Education	1101312021	2/19/08	175	220	228	180	205	199	200	201	202	203

**Florida College System Baccalaureate Projections  
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College #	College	Deg	Program Title	10-Digit CIP	Program Approval	Actual Enrollments					Enrollment Projections				
						2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
06	Florida SouthWestern State College	BAS	Public Safety Administration	1104399991	4/19/05	105	106	105	92	78	74	67	60	52	45
06	Florida SouthWestern State College	BAS	Information Systems Technology	1101101032	1/13/21	0	0	0	50	113	126	156	186	215	245
07	Florida State College at Jacksonville	BS	Financial Services	1105208031	7/17/12	258	243	256	215	213	186	188	160	161	134
07	Florida State College at Jacksonville	BAS	Supervision and Management	1105202991	2/19/08	787	730	634	515	513	366	282	194	110	22
07	Florida State College at Jacksonville	BS	Business Administration	1105202011	9/21/10	854	863	858	838	854	837	827	825	816	814
07	Florida State College at Jacksonville	BS	Human Services	1104400001	3/27/12	634	666	635	571	546	522	493	465	437	408
07	Florida State College at Jacksonville	BS	Nursing	1105138012	2/19/08	491	536	444	407	469	384	317	321	254	258
07	Florida State College at Jacksonville	BAS	Information Technology Management	1101110991	1/21/09	344	304	257	267	294	264	253	241	230	218
07	Florida State College at Jacksonville	BAS	Computer Networking	1101109011	2/19/08	279	251	249	248	242	234	227	219	212	204
07	Florida State College at Jacksonville	BS	Biomedical Sciences	1102601021	12/17/10	259	256	214	217	190	186	149	150	113	114
07	Florida State College at Jacksonville	BS	Early Childhood Education - Age Three Through Grade 3	1101312101	1/21/09	100	116	170	205	251	282	340	364	422	446
07	Florida State College at Jacksonville	BAS	Digital Media	1101003041	6/21/11	151	154	175	192	185	211	227	237	253	263
07	Florida State College at Jacksonville	BAS	Logistics	1105202031	11/19/13	220	208	204	180	179	160	153	136	128	111
07	Florida State College at Jacksonville	BS	Communication and Media	1100901021	10/18/11	119	143	146	138	148	151	156	161	167	172
07	Florida State College at Jacksonville	BAS	Public Safety Management	1104399991	1/21/09	152	146	148	123	128	111	108	93	90	76
08	The College of the Florida Keys	BS	Exceptional Student Education	1101310011	3/22/23	0	0	0	0	8	7	9	11	13	14
08	The College of the Florida Keys	BAS	Marine Resource Management	1103032011	7/17/19	0	34	48	42	39	53	61	68	76	84
08	The College of the Florida Keys	BAS	Supervision and Management	1105202991	1/6/16	44	58	54	47	66	56	50	57	51	58
08	The College of the Florida Keys	BS	Nursing	1105138012	5/16/17	17	23	30	30	39	40	46	49	55	58
09	Gulf Coast State College	BAS	Digital Media	1101003041	5/21/13	44	49	57	47	39	41	39	37	36	34
09	Gulf Coast State College	BAS	Organizational Management	1105202991	11/6/12	112	99	106	100	104	97	105	95	104	93
09	Gulf Coast State College	BS	Nursing	1105138012	3/27/12	117	145	147	133	110	116	112	108	105	101
09	Gulf Coast State College	BAS	Technology Management	1101110991	3/26/10	57	56	45	41	44	38	34	30	26	22
10	Hillsborough Community College	BS	Nursing	1105138012	8/18/21	0	0	0	107	194	226	279	332	385	437
11	Indian River State College	BAS	Organizational Management	1105202991	2/20/07	512	457	431	371	343	286	258	200	172	115
11	Indian River State College	BS	Business Administration	1105202011	3/27/12	530	500	463	420	364	328	287	245	203	161
11	Indian River State College	BS	Human Services	1104400001	5/18/10	521	499	422	385	363	307	243	214	149	120
11	Indian River State College	BS	Nursing	1105138012	2/20/07	445	415	357	328	322	280	248	216	184	152
11	Indian River State College	BS	Information Technology and Security Management	1101101034	5/10/12	336	340	317	316	326	317	313	310	306	302
11	Indian River State College	BS	Biology	1102601011	5/18/10	416	340	340	288	268	217	221	154	157	90
11	Indian River State College	BS	Criminal Justice	1104301041	3/27/12	315	303	311	280	232	224	203	183	163	143
11	Indian River State College	BS	Accounting	1105203011	9/17/13	347	307	291	269	252	228	205	182	160	137
11	Indian River State College	BS	Health Care Management	1105107011	9/17/13	161	190	221	208	181	200	204	208	212	216
11	Indian River State College	BS	Elementary Education	1101312021	9/17/13	125	108	176	205	208	248	317	315	384	381
11	Indian River State College	BAS	Digital Media	1101003041	5/18/10	183	192	184	193	179	190	180	189	180	189
11	Indian River State College	BS	Public Administration	1104404011	5/10/12	141	137	133	125	106	102	93	85	76	67
11	Indian River State College	BS	Exceptional Student Education-with ESOL Endorsement	1101310011	2/20/07	30	29	30	34	31	35	36	37	39	40
11	Indian River State College	BS	Middle Grades Mathematics Education	1101313112	2/20/07	8	8	8	8	15	14	16	18	19	21
12	Florida Gateway College	BS	Early Childhood Education, Birth through Age 4 - non-certification	1101312102	9/20/11	83	87	87	84	84	84	84	84	84	83
12	Florida Gateway College	BS	Nursing	1105138012	6/21/11	120	102	77	101	105	98	96	94	92	90
12	Florida Gateway College	BS	Elementary Education	1101312021	11/15/19	0	11	38	58	54	75	90	105	120	135
12	Florida Gateway College	BAS	Water Resource Management	1100302052	3/18/14	31	44	43	20	49	24	18	18	12	11
13	Lake-Sumter State College	BAS	Organizational Management	1105202991	3/27/12	151	168	186	177	193	200	209	218	227	236
13	Lake-Sumter State College	BS	RN to BSN	1105138012	7/17/17	126	138	125	132	173	172	182	192	202	212



**Florida College System Baccalaureate Projections  
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College #	College	Deg	Program Title	10-Digit CIP	Program Approval	Actual Enrollments					Enrollment Projections				
						2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
14	State College of Florida, Manatee-Sarasota	BS	Exceptional Student Education	1101310011	3/30/22	0	0	0	0	4	4	5	5	6	7
14	State College of Florida, Manatee-Sarasota	BS	Early Childhood Education, Birth through Age 4	1101312102	3/26/10	96	126	164	135	105	122	122	122	123	123
14	State College of Florida, Manatee-Sarasota	BS	Nursing	1105138012	3/17/09	451	458	399	303	282	222	172	122	73	23
14	State College of Florida, Manatee-Sarasota	BAS	Supervision and Management	1105202011	3/19/19	55	117	179	199	216	266	305	344	383	422
14	State College of Florida, Manatee-Sarasota	BAS	Health Services Administration	1105107011	3/26/10	71	82	109	141	163	188	213	237	262	286
14	State College of Florida, Manatee-Sarasota	BAS	Public Safety Administration/Homeland Security	1104399991	3/26/10	108	112	101	96	85	80	74	68	61	55
14	State College of Florida, Manatee-Sarasota	BS	Elementary Education	1101312021	3/30/22	0	0	0	21	60	65	80	95	110	126
15	Miami Dade College	BS	Data Analytics	1101101011	9/23/16	102	109	123	116	159	143	162	162	181	181
15	Miami Dade College	BS	Early Childhood Education, Age 3 to Grade 3 and Birth to Age 4	1101312103	9/20/11	180	198	240	258	270	297	320	344	367	390
15	Miami Dade College	BAS	Supervision and Management	1105202991	1/21/09	1,864	2,062	2,135	2,093	2,081	2,156	2,198	2,239	2,281	2,322
15	Miami Dade College	BS	Nursing	1105138012	2/20/07	700	649	654	681	769	759	779	799	819	838
15	Miami Dade College	BAS	Public Safety Management	1104399991	3/21/06	591	701	706	649	573	593	580	567	555	542
15	Miami Dade College	BS	Exceptional Student Education	1101310011	5/14/02	237	243	235	245	261	263	268	274	280	285
15	Miami Dade College	BAS	Film, Television, and Digital Production	1105006021	1/21/09	280	284	280	240	238	222	208	195	182	168
15	Miami Dade College	BAS	Health Science with an Option in Physician Assistant Studies	1105100002	1/21/09	126	172	194	214	243	270	297	325	352	379
15	Miami Dade College	BS	Cybersecurity	1101110031	7/15/20	0	13	124	207	248	339	457	495	613	651
15	Miami Dade College	BS	Information Systems Technology	1101101034	11/19/13	307	281	262	197	216	147	124	84	60	20
15	Miami Dade College	BS	Biological Sciences	1102601011	6/21/11	231	222	190	189	190	175	164	154	143	132
15	Miami Dade College	BAS	Supply Chain Management	1105202032	11/19/13	110	105	102	98	104	99	98	96	94	93
15	Miami Dade College	BS	Electronics Engineering Technology	1101503031	3/26/10	90	80	88	81	93	84	93	85	95	87
15	Miami Dade College	BS	Secondary Mathematics Education	1101313111	5/14/02	18	19	16	17	14	15	12	13	10	11
15	Miami Dade College	BS	Secondary Biology Education	1101313221	5/14/02	11	6	8	10	9	9	9	10	10	10
16	North Florida College	BS	Nursing	1105138012	9/23/16	53	83	85	72	75	80	83	85	88	91
17	Northwest Florida State College	BS	Early Childhood Education, Birth through Age 4; non-certification	1101312102	3/19/13	76	96	99	76	69	68	64	60	56	52
17	Northwest Florida State College	BAS	Supervision and Management	1105202991	6/18/13	253	265	229	232	207	208	172	181	144	153
17	Northwest Florida State College	BAS	Project Management	1105202021	5/15/03	136	124	119	127	123	120	118	116	114	112
17	Northwest Florida State College	BS	Nursing	1105138012	2/19/08	124	156	139	122	110	105	98	92	85	78
17	Northwest Florida State College	BS	Elementary Education	1101312021	2/20/07	46	57	62	59	56	61	62	64	66	68
18	Palm Beach State College	BAS	Information Management	1101110991	6/15/10	453	456	445	383	416	362	340	318	295	273
18	Palm Beach State College	BAS	Supervision and Management	1105202991	2/19/08	1,859	1,698	1,583	1,347	1,381	1,098	1,008	810	720	522
18	Palm Beach State College	BS	Human Services	1104400001	4/1/20	0	190	347	452	510	665	790	915	1,040	1,165
18	Palm Beach State College	BS	Nursing	1105138012	6/15/10	385	474	429	323	309	272	239	207	175	143
18	Palm Beach State College	BS	Cardiopulmonary Sciences	1105109081	4/1/20	0	35	37	30	23	32	36	39	42	46
19	Pasco-Hernando State College	BAS	Supervision and Management	1105202991	6/18/13	738	725	681	657	599	572	537	502	467	432
19	Pasco-Hernando State College	BS	Nursing	1105138012	6/18/13	231	187	145	153	155	127	110	93	76	59
20	Pensacola State College	BAS	Business and Management	1105202991	3/26/10	702	717	720	688	666	662	651	639	628	617
20	Pensacola State College	BS	Nursing	1105138012	3/26/10	173	191	230	206	191	205	208	212	215	219
20	Pensacola State College	BAS	Cybersecurity	1101110031	1/6/16	166	188	190	156	153	148	142	135	128	122
21	Polk State College	BAS	Supervision and Management	1105202991	1/21/09	1,127	1,096	988	982	928	895	807	792	703	688
21	Polk State College	BS	Nursing	1105138012	5/17/11	355	317	305	242	237	180	162	113	95	46
21	Polk State College	BS	Criminal Justice	1104301041	7/17/12	212	229	215	208	197	193	188	183	177	172
21	Polk State College	BS	Elementary Education	1101312021	8/26/15	103	106	120	122	119	126	130	135	139	144



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						2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
21	Polk State College	BS	Aerospace Science	1104901011	9/17/13	66	79	90	98	76	89	92	95	98	101
21	Polk State College	BS	Early Childhood Education	1101312101	8/26/15	18	28	36	50	67	77	89	102	114	126
22	St. Johns River State College	BAS	Organizational Management	1105202991	3/26/10	301	300	311	293	258	258	248	237	227	216
22	St. Johns River State College	BS	Nursing	1105138012	5/10/12	230	226	189	153	178	123	96	76	49	29
22	St. Johns River State College	BS	Early Childhood Education, P-K through Grade 3	1101312101	3/26/10	50	50	59	58	63	64	71	71	78	78
23	St. Petersburg College	BS	Human Services	1104400001	3/22/23	0	0	0	0	119	110	136	162	189	215
23	St. Petersburg College	BS	Prekindergarten/Primary Education with Infused ESOL and Reading	1101312101	12/18/08	0	0	0	0	8	7	9	11	13	14
23	St. Petersburg College	BAS	Veterinary Technology	1105108081	1/23/04	128	132	124	126	108	108	103	98	93	88
23	St. Petersburg College	BAS	Dental Hygiene	1105106021	3/20/03	176	175	168	128	109	93	74	55	36	17
23	St. Petersburg College	BAS	Management and Organizational Leadership	1105202991	2/20/07	1,172	1,094	1,041	993	964	904	853	802	751	700
23	St. Petersburg College	BS	Nursing	1105138012	10/17/01	686	763	683	618	670	593	496	521	424	449
23	St. Petersburg College	BS	Business Administration	1105202011	12/18/08	660	619	506	484	449	391	337	283	230	176
23	St. Petersburg College	BAS	Health Services Administration	1105122111	2/20/07	589	563	487	442	421	358	293	258	193	158
23	St. Petersburg College	BS	Educational Studies - non-certification	1101399991	2/20/07	602	562	528	413	357	291	226	160	95	30
23	St. Petersburg College	BAS	Technology Management	1101110051	10/17/01	547	510	428	372	347	283	230	177	124	71
23	St. Petersburg College	BAS	Public Safety Administration	1104399991	7/24/03	381	406	356	297	236	206	165	123	82	41
23	St. Petersburg College	BS	Cybersecurity	1101110034	2/12/20	0	78	179	270	356	449	551	634	735	818
23	St. Petersburg College	BS	Elementary Education	1101312021	10/17/01	174	171	182	241	192	257	275	294	312	332
23	St. Petersburg College	BS	Biology, General	1102601011	2/18/08	202	172	156	149	153	135	123	112	101	89
23	St. Petersburg College	BAS	Sustainability Management	1100302991	5/15/07	185	161	142	131	122	104	88	73	58	43
23	St. Petersburg College	BS	Public Policy and Administration	1104404011	2/18/08	173	163	126	116	104	85	55	45	16	6
23	St. Petersburg College	BAS	Paralegal Studies	1102203022	8/23/05	105	107	104	109	110	113	111	115	114	118
23	St. Petersburg College	BS	Exceptional Student Education	1101310011	10/17/01	27	33	39	44	43	49	53	57	62	66
23	St. Petersburg College	BS	Secondary Mathematics Education	1101313111	10/17/01	13	10	7	11	9	9	8	8	7	6
24	Seminole State College of Florida	BS	Public Safety Administration	1104399991	2/9/22	0	0	0	45	75	89	110	130	151	172
24	Seminole State College of Florida	BS	Elementary Education K-6	1101312021	2/9/22	0	0	0	59	115	132	163	194	225	256
24	Seminole State College of Florida	BS	Exceptional Student Education K-12	1101310011	2/9/22	0	0	0	9	14	17	21	25	29	33
24	Santa Fe College	BS	Early Childhood Education, Birth through Age 4 - non-certification	1101312102	9/21/10	85	77	65	596	58	644	692	877	924	1,110
24	Seminole State College of Florida	BAS	Management and Organizational Leadership	1105202991	3/30/22	0	0	0	330	184	447	521	655	729	863
24	Santa Fe College	BAS	Supervision and Organizational Management	1105202991	3/27/12	362	377	362	330	347	321	298	295	271	268
24	Santa Fe College	BAS	Health Services Administration	1105107011	1/21/09	224	200	188	170	149	134	121	100	86	65
24	Santa Fe College	BS	Nursing	1105138012	10/18/11	220	218	191	164	138	117	95	73	51	29
24	Santa Fe College	BAS	Information Technology and Security Management	1101101034	8/26/15	176	169	156	151	150	141	134	127	121	114
24	Santa Fe College	BS	Accounting	1105203011	2/16/17	81	112	111	107	111	117	122	127	132	137
24	Santa Fe College	BAS	Clinical Laboratory Science	1105110051	1/21/09	81	87	88	68	65	60	55	49	44	38
24	Santa Fe College	BAS	Multimedia and Video Production Technology	1105006021	3/18/14	41	42	42	32	36	29	26	22	20	16
24	Santa Fe College	BAS	Industrial Biotechnology	1102612011	4/16/13	16	20	22	22	24	26	28	29	31	33
25	Seminole State College of Florida	BS	Business Information Management	1105212011	9/21/10	869	774	691	562	540	392	319	207	133	21
25	Seminole State College of Florida	BS	Information Technology And Security Management	1101101034	9/21/10	608	548	484	469	501	449	422	396	369	342
25	Seminole State College of Florida	BS	Health Sciences	1105100005	8/26/15	573	516	513	428	479	377	383	312	318	247
25	Seminole State College of Florida	BAS	Interior Design	1105004083	1/21/09	55	165	241	240	292	352	405	458	511	564
25	Seminole State College of Florida	BS	Construction	1101510012	9/21/10	242	236	221	201	197	178	161	150	133	122
25	Seminole State College of Florida	BS	Nursing	1105138012	7/17/17	188	231	222	190	253	214	196	212	195	211

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						2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
25	Seminole State College of Florida	BS	Engineering Technology	1101501011	9/21/10	133	124	120	103	97	84	77	64	57	45
26	South Florida State College	BAS	Supervision and Management	1105202991	9/20/11	145	155	154	146	133	134	130	126	122	118
26	South Florida State College	BS	Nursing	1105138012	1/21/14	48	52	55	72	71	85	91	101	107	116
26	South Florida State College	BS	Elementary Education	1101312021	1/21/14	29	27	25	34	26	33	33	36	36	38
27	Tallahassee Community College	BS	Exceptional Student Education	1101310011	3/22/23	0	0	0	0	3	3	3	4	5	5
27	Tallahassee Community College	BS	Elementary Education	1101312021	3/22/23	0	0	0	0	43	40	49	59	68	78
27	Tallahassee Community College	BAS	Business Administration	1105202011	3/22/23	0	0	0	0	113	104	129	154	179	204
27	Tallahassee Community College	BSN	Bachelor of Science in Nursing	1105138012	8/26/15	79	99	102	100	104	110	115	120	125	130
28	Valencia College	BAS	Business Administration	1105202011	7/7/17	1,514	1,914	1,938	1,969	2,027	2,146	2,250	2,355	2,459	2,563
28	Valencia College	BS	Radiologic and Imaging Sciences	1105109071	9/21/10	132	124	136	101	95	83	73	62	52	41
28	Valencia College	BS	Nursing	1105138012	7/7/17	322	511	535	453	453	490	506	522	539	555
28	Valencia College	BAS	Computing Technology & Software Development	1101101034	10/25/18	65	185	301	361	419	520	607	693	779	866
28	Valencia College	BS	Electrical and Computer Engineering Technology	1101503031	9/21/10	182	187	146	131	149	126	115	103	92	81
28	Valencia College	BS	Cardiopulmonary Sciences	1105109081	6/18/13	96	97	76	68	84	73	68	63	59	54
12	Florida Gateway College	BS	Business Administration	1105202011	4/17/24	0	0	0	0	0	15	35	45	55	69
13	Lake-Sumter State College	BS	Elementary Education	1101312021	1/17/24	0	0	0	0	0	111	211	238	253	305
15	Miami Dade College	BS	Applied Artificial Intelligence	1101101021	7/19/23	0	0	0	0	0	30	60	90	120	150
18	Palm Beach State College	BS	Medical Imaging	1105109112	10/18/23	0	0	0	0	0	60	90	90	90	101
22	St. Johns River State College	BAS	Information Systems Technology	1101110991	10/18/23	0	0	0	0	0	15	27	29	30	35
22	St. Johns River State College	BS	Criminal Justice, Applied Intelligence Studies	1104399991	1/17/24	0	0	0	0	0	15	27	39	51	63
23	St. Petersburg College	BS	Cardiopulmonary Sciences	1105109081	4/17/2024	0	0	0	0	0	50	90	110	125	152
23	St. Petersburg College	BAS	Digital Media	1101003041	4/17/2024	0	0	0	0	0	30	45	60	75	90
23	St. Petersburg College	BS	Secondary English Education	1101313051	4/17/2024	0	0	0	0	0	12	23	26	29	35
28	Valencia College	BAS	Public Safety Administration	1104399991	8/23/23	0	0	0	0	0	100	175	250	350	428
28	Valencia College	BS	Elementary Education	1101312021	3/27/24	0	0	0	0	0	60	120	200	250	319

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						2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
01	Eastern Florida State College	BAS	Organizational Management	1105202991	12/12/12	357	407	445	362	366	367	361	356	351	346
01	Eastern Florida State College	BAS	Information Systems Technology	1101104011	3/18/14	59	84	114	110	96	115	124	133	142	150
01	Eastern Florida State College	BAS	Applied Health Sciences	1105122111	2/18/14	47	53	44	44	47	43	36	39	32	35
01	Eastern Florida State College	BS	Nursing	1105138012	7/17/17	15	36	57	45	51	61	69	76	83	91
01	Eastern Florida State College	BS	Science Teacher Education	1101313161	7/15/20	0	0	0	1	0	1	1	2	2	2
02	Broward College	BS	Middle Grades Mathematics Education	1101313112	2/19/08	1	0	0	0	0	0	0	0	0	0
02	Broward College	BAS	Supervision and Management	1105202991	1/21/09	293	289	267	255	198	187	164	141	118	94
02	Broward College	BAS	Information Technology	1101101032	1/21/09	105	164	134	126	111	111	108	105	102	99
02	Broward College	BS	Exceptional Student Education	1101310011	2/19/08	46	67	50	46	44	44	22	33	11	23
02	Broward College	BS	Nursing	1105138012	1/21/09	102	108	92	64	52	37	22	7	0	0
02	Broward College	BAS	Technology Management	1101110991	1/21/09	21	38	37	25	17	18	15	13	10	7
02	Broward College	BAS	Supply Chain Management	1105202031	11/6/12	51	33	32	27	25	18	13	7	1	0
02	Broward College	BS	Aerospace Sciences	1104901011	11/16/16	19	24	27	32	24	29	31	32	34	35
02	Broward College	BS	Environmental Science	1100301991	11/19/13	22	24	22	24	25	26	25	27	26	28
02	Broward College	BS	Secondary Mathematics Education	1101313111	2/19/08	1	6	6	4	3	4	4	4	4	4
02	Broward College	BS	Secondary Biology Education	1101313221	2/19/08	4	3	3	2	2	1	1	0	0	0
03	College of Central Florida	BAS	Business and Organizational Management	1105202991	3/26/10	156	173	139	130	112	107	68	75	36	43
03	College of Central Florida	BS	Nursing	1105138012	11/19/13	56	46	33	55	41	48	45	50	47	51
03	College of Central Florida	BS	Early Childhood Education, Pre-K through Grade 3	1101312101	3/26/10	14	13	15	21	12	21	22	24	25	27
04	Chipola College	BS	Secondary Mathematics Education	1101313111	5/14/02	2	7	0	0	0	0	0	0	0	0
04	Chipola College	BS	Business Administration	1105202011	12/17/10	28	14	28	17	30	18	33	20	35	22
04	Chipola College	BS	Elementary Education	1101312021	2/19/08	11	21	21	14	19	18	19	20	21	22
04	Chipola College	BS	Nursing	1105138012	2/19/08	27	25	26	15	19	10	9	3	2	0
04	Chipola College	BS	Secondary English Education	1101313051	12/17/10	3	2	5	5	3	4	4	4	5	5
04	Chipola College	BS	Exceptional Student Education	1101310011	2/19/08	0	4	5	2	3	3	4	4	4	5
04	Chipola College	BS	Middle Grades Mathematics Education	1101313112	5/14/02	2	5	1	1	2	0	0	0	0	0
04	Chipola College	BS	Middle Grades Science Education	1101313165	5/14/02	2	3	1	1	0	0	0	0	0	0
04	Chipola College	BS	Secondary Science-Biology Education	1101313221	5/14/02	0	1	0	0	1	0	0	0	0	0
05	Daytona State College	BS	Cardiopulmonary Sciences	1105109081	4/19/23	0	0	0	0	0	0	0	0	0	0
05	Daytona State College	BS	Information Technology	1101101032	9/17/13	45	34	25	18	24	14	9	3	0	0
05	Daytona State College	BS	Engineering Technology	1101599991	5/18/10	34	42	42	45	44	47	50	52	54	56
05	Daytona State College	BS	Secondary Earth/Space Science Education	1101313163	2/19/08	0	0	0	0	0	0	0	0	0	0
05	Daytona State College	BAS	Supervision and Management	1105202991	4/19/05	269	231	244	198	182	148	153	109	113	69
05	Daytona State College	BS	Nursing	1105138012	9/17/13	131	145	153	85	88	68	52	36	20	5
05	Daytona State College	BS	Elementary Education	1101312021	2/19/08	54	36	42	36	21	21	24	12	15	3
05	Daytona State College	BS	Accounting	1105203011	11/15/19	0	0	8	25	24	38	50	56	68	75
05	Daytona State College	BS	Exceptional Student Education	1101310011	2/19/08	8	9	4	4	9	7	7	7	7	7
05	Daytona State College	BS	Secondary Mathematics Education	1101313111	2/19/08	5	2	2	2	0	0	0	0	0	0
05	Daytona State College	BS	Secondary Biology Education	1101313221	2/19/08	0	4	2	3	1	2	2	2	2	2
05	Daytona State College	BS	Secondary Chemistry Education	1101313231	2/19/08	0	1	0	0	1	0	0	0	0	0
05	Daytona State College	BS	Secondary Physics Education	1101313291	2/19/08	0	0	1	0	0	0	0	0	0	0
06	Florida SouthWestern State College	BAS	Cardiopulmonary Sciences	1105109081	3/26/10	13	14	15	9	11	8	7	5	4	2
06	Florida SouthWestern State College	BAS	Supervision and Management	1105202991	2/19/08	138	139	99	100	91	81	50	51	20	21
06	Florida SouthWestern State College	BS	Nursing	1105138012	2/19/08	92	162	159	124	101	110	106	102	98	94
06	Florida SouthWestern State College	BS	Elementary Education	1101312021	2/19/08	63	59	76	44	58	40	47	30	38	21

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06	Florida SouthWestern State College	BAS	Public Safety Administration	1104399991	4/19/05	22	24	22	20	16	15	14	12	10	9
06	Florida SouthWestern State College	BAS	Information Systems Technology	1101101032	1/13/21	0	0	0	0	2	2	2	3	3	4
07	Florida State College at Jacksonville	BS	Financial Services	1105208031	7/17/12	18	57	89	37	29	36	34	32	30	28
07	Florida State College at Jacksonville	BAS	Supervision and Management	1105202991	2/19/08	100	223	331	144	110	127	114	101	88	74
07	Florida State College at Jacksonville	BS	Business Administration	1105202011	9/21/10	92	178	146	104	129	119	118	118	117	117
07	Florida State College at Jacksonville	BS	Human Services	1104400001	3/27/12	83	154	115	106	85	84	79	74	69	64
07	Florida State College at Jacksonville	BS	Nursing	1105138012	2/19/08	99	202	159	124	124	118	114	110	107	103
07	Florida State College at Jacksonville	BAS	Information Technology Management	1101110991	1/21/09	28	68	41	38	41	43	9	32	0	22
07	Florida State College at Jacksonville	BAS	Computer Networking	1101109011	2/19/08	28	54	31	38	36	40	16	35	10	30
07	Florida State College at Jacksonville	BS	Biomedical Sciences	1102601021	12/17/10	30	45	28	28	16	20	0	8	0	0
07	Florida State College at Jacksonville	BS	Early Childhood Education - Age Three Through Grade 3	1101312101	1/21/09	19	42	29	21	24	21	20	19	17	16
07	Florida State College at Jacksonville	BAS	Digital Media	1101003041	6/21/11	16	31	22	26	30	32	22	34	24	35
07	Florida State College at Jacksonville	BAS	Logistics	1105202031	11/19/13	30	48	55	32	39	37	37	36	36	36
07	Florida State College at Jacksonville	BS	Communication and Media	1100901021	10/18/11	13	25	24	25	21	25	26	28	29	30
07	Florida State College at Jacksonville	BAS	Public Safety Management	1104399991	1/21/09	26	48	42	32	31	30	29	28	27	26
08	The College of the Florida Keys	BS	Exceptional Student Education	1101310011	3/22/23	0	0	0	0	0	0	0	0	0	0
08	The College of the Florida Keys	BAS	Marine Resource Management	1103032011	7/17/19	0	0	6	2	5	4	8	6	10	8
08	The College of the Florida Keys	BAS	Supervision and Management	1105202991	1/6/16	8	7	16	0	11	1	6	0	3	0
08	The College of the Florida Keys	BS	Nursing	1105138012	5/16/17	0	2	5	2	8	6	8	8	10	10
09	Gulf Coast State College	BAS	Digital Media	1101003041	5/21/13	9	6	7	14	9	14	17	18	21	22
09	Gulf Coast State College	BAS	Organizational Management	1105202991	11/6/12	27	13	18	17	25	23	23	23	23	23
09	Gulf Coast State College	BS	Nursing	1105138012	3/27/12	27	34	47	34	33	35	36	37	37	38
09	Gulf Coast State College	BAS	Technology Management	1101110991	3/26/10	10	11	7	8	4	5	1	2	0	0
10	Hillsborough Community College	BS	Nursing	1105138012	8/18/21	0	0	0	0	22	20	25	30	35	40
11	Indian River State College	BAS	Organizational Management	1105202991	2/20/07	118	114	116	67	95	53	46	25	18	0
11	Indian River State College	BS	Business Administration	1105202011	3/27/12	101	87	84	72	47	38	26	13	0	0
11	Indian River State College	BS	Human Services	1104400001	5/18/10	121	149	105	86	79	64	13	23	0	0
11	Indian River State College	BS	Nursing	1105138012	2/20/07	116	132	83	88	92	79	42	53	17	28
11	Indian River State College	BS	Information Technology and Security Management	1101101034	5/10/12	57	60	61	56	63	59	59	59	58	58
11	Indian River State College	BS	Biology	1102601011	5/18/10	38	35	47	46	53	54	65	63	74	72
11	Indian River State College	BS	Criminal Justice	1104301041	3/27/12	71	72	63	69	68	70	64	68	62	66
11	Indian River State College	BS	Accounting	1105203011	9/17/13	46	47	30	35	28	28	15	18	5	8
11	Indian River State College	BS	Health Care Management	1105107011	9/17/13	35	23	36	36	34	36	50	42	56	48
11	Indian River State College	BS	Elementary Education	1101312021	9/17/13	28	20	29	23	42	40	43	47	50	53
11	Indian River State College	BAS	Digital Media	1101003041	5/18/10	39	39	26	27	48	41	43	44	45	47
11	Indian River State College	BS	Public Administration	1104404011	5/10/12	23	21	22	23	25	25	26	26	27	28
11	Indian River State College	BS	Exceptional Student Education-with ESOL Endorsement	1101310011	2/20/07	8	12	4	7	6	7	0	4	0	1
11	Indian River State College	BS	Middle Grades Mathematics Education	1101313112	2/20/07	1	1	2	3	0	1	1	1	1	1
12	Florida Gateway College	BS	Early Childhood Education, Birth through Age 4 - non-certification	1101312102	9/20/11	11	23	17	16	10	11	9	8	7	6
12	Florida Gateway College	BS	Nursing	1105138012	6/21/11	51	36	26	19	40	28	24	21	18	15
12	Florida Gateway College	BS	Elementary Education	1101312021	11/15/19	0	0	0	12	8	17	20	25	28	33
12	Florida Gateway College	BAS	Water Resource Management	1100302052	3/18/14	4	2	19	4	4	4	3	3	3	2
13	Lake-Sumter State College	BAS	Organizational Management	1105202991	3/27/12	33	36	47	42	47	47	54	53	60	59
13	Lake-Sumter State College	BS	RN to BSN	1105138012	7/17/17	16	38	23	39	23	42	25	44	27	46

**Florida College System Baccalaureate Projections  
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College #	College	Deg	Program Title	10-Digit CIP	Program Approval	Actual Completions					Completion Projections				
						2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
14	State College of Florida, Manatee-Sarasota	BS	Exceptional Student Education	1101310011	3/30/22	0	0	0	0	0	0	0	0	0	0
14	State College of Florida, Manatee-Sarasota	BS	Early Childhood Education, Birth through Age 4	1101312102	3/26/10	17	34	37	35	29	35	37	39	41	43
14	State College of Florida, Manatee-Sarasota	BS	Nursing	1105138012	3/17/09	156	164	172	106	105	84	67	50	33	16
14	State College of Florida, Manatee-Sarasota	BAS	Supervision and Management	1105202011	3/19/19	0	2	22	26	34	42	59	62	79	82
14	State College of Florida, Manatee-Sarasota	BAS	Health Services Administration	1105107011	3/26/10	23	20	27	24	35	31	39	36	44	41
14	State College of Florida, Manatee-Sarasota	BAS	Public Safety Administration/Homeland Security	1104399991	3/26/10	19	21	21	19	19	19	19	18	18	18
14	State College of Florida, Manatee-Sarasota	BS	Elementary Education	1101312021	3/30/22	0	0	0	0	5	5	6	7	8	9
15	Miami Dade College	BS	Data Analytics	1101101011	9/23/16	29	33	61	27	29	28	27	25	23	22
15	Miami Dade College	BS	Early Childhood Education, Age 3 to Grade 3 and Birth to Age 4	1101312103	9/20/11	43	34	61	19	24	3	15	0	1	0
15	Miami Dade College	BAS	Supervision and Management	1105202991	1/21/09	402	529	519	457	426	440	434	429	424	418
15	Miami Dade College	BS	Nursing	1105138012	2/20/07	281	229	206	181	214	178	161	144	128	111
15	Miami Dade College	BAS	Public Safety Management	1104399991	3/21/06	128	160	161	159	123	135	133	130	128	125
15	Miami Dade College	BS	Exceptional Student Education	1101310011	5/14/02	53	48	55	31	38	23	24	10	11	0
15	Miami Dade College	BAS	Film, Television, and Digital Production	1105006021	1/21/09	49	60	74	47	64	54	56	51	53	48
15	Miami Dade College	BAS	Health Science with an Option in Physician Assistant Studies	1105100002	1/21/09	5	63	56	51	68	76	88	99	110	121
15	Miami Dade College	BS	Cybersecurity	1101110031	7/15/20	0	0	8	55	84	102	125	149	172	196
15	Miami Dade College	BS	Information Systems Technology	1101101034	11/19/13	108	110	97	59	42	25	6	0	0	0
15	Miami Dade College	BS	Biological Sciences	1102601011	6/21/11	49	79	44	58	37	50	13	37	0	24
15	Miami Dade College	BAS	Supply Chain Management	1105202032	11/19/13	26	26	17	19	21	19	17	16	14	13
15	Miami Dade College	BS	Electronics Engineering Technology	1101503031	3/26/10	18	16	26	17	18	14	20	14	20	14
15	Miami Dade College	BS	Secondary Mathematics Education	1101313111	5/14/02	4	2	1	6	5	6	7	8	8	9
15	Miami Dade College	BS	Secondary Biology Education	1101313221	5/14/02	5	1	0	1	2	1	0	0	0	0
16	North Florida College	BS	Nursing	1105138012	9/23/16	17	23	45	23	31	33	35	37	39	41
17	Northwest Florida State College	BS	Early Childhood Education, Birth through Age 4; non-certification	1101312102	3/19/13	16	14	25	26	14	18	18	19	19	19
17	Northwest Florida State College	BAS	Supervision and Management	1105202991	6/18/13	35	51	41	56	34	53	40	55	42	56
17	Northwest Florida State College	BAS	Project Management	1105202021	5/15/03	26	22	21	22	28	26	27	28	28	29
17	Northwest Florida State College	BS	Nursing	1105138012	2/19/08	45	51	32	53	43	56	43	57	45	58
17	Northwest Florida State College	BS	Elementary Education	1101312021	2/20/07	15	9	11	19	18	21	22	24	26	27
18	Palm Beach State College	BAS	Information Management	1101110991	6/15/10	61	66	54	55	79	75	78	82	85	88
18	Palm Beach State College	BAS	Supervision and Management	1105202991	2/19/08	323	306	236	259	232	226	178	182	134	139
18	Palm Beach State College	BS	Human Services	1104400001	4/1/20	0	0	8	61	76	99	121	144	166	188
18	Palm Beach State College	BS	Nursing	1105138012	6/15/10	96	113	114	121	117	125	130	134	139	144
18	Palm Beach State College	BS	Cardiopulmonary Sciences	1105109081	4/1/20	0	0	1	14	6	17	21	26	29	34
19	Pasco-Hernando State College	BAS	Supervision and Management	1105202991	6/18/13	135	143	141	143	135	138	137	137	137	137
19	Pasco-Hernando State College	BS	Nursing	1105138012	6/18/13	90	81	45	46	37	23	10	0	0	0
20	Pensacola State College	BAS	Business and Management	1105202991	3/26/10	164	169	148	143	126	123	100	101	77	78
20	Pensacola State College	BS	Nursing	1105138012	3/26/10	45	42	54	50	42	44	44	43	43	43
20	Pensacola State College	BAS	Cybersecurity	1101110031	1/6/16	32	34	47	46	30	37	37	37	37	38
21	Polk State College	BAS	Supervision and Management	1105202991	1/21/09	241	256	222	200	193	175	135	136	96	97
21	Polk State College	BS	Nursing	1105138012	5/17/11	93	95	103	71	70	61	54	46	38	31
21	Polk State College	BS	Criminal Justice	1104301041	7/17/12	47	49	57	48	32	34	30	26	23	19
21	Polk State College	BS	Elementary Education	1101312021	8/26/15	33	33	23	32	20	25	18	22	14	18



**Florida College System Baccalaureate Projections  
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College #	College	Deg	Program Title	10-Digit CIP	Program Approval	Actual Completions					Completion Projections				
						2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
21	Polk State College	BS	Aerospace Science	1104901011	9/17/13	20	21	28	26	25	27	28	30	31	32
21	Polk State College	BS	Early Childhood Education	1101312101	8/26/15	5	8	6	3	14	12	14	15	17	18
22	St. Johns River State College	BAS	Organizational Management	1105202991	3/26/10	49	62	62	60	78	73	72	80	79	87
22	St. Johns River State College	BS	Nursing	1105138012	5/10/12	55	59	56	47	48	44	41	39	36	33
22	St. Johns River State College	BS	Early Childhood Education, P-K through Grade 3	1101312101	3/26/10	19	16	18	15	18	15	17	14	16	13
23	St. Petersburg College	BS	Human Services	1104400001	3/22/23	0	0	0	0	1	1	1	1	2	2
23	St. Petersburg College	BS	Prekindergarten/Primary Education with Infused ESOL and Reading	1101312101	12/18/08	0	0	0	0	0	0	0	0	0	0
23	St. Petersburg College	BAS	Veterinary Technology	1105108081	1/23/04	12	38	21	17	15	17	0	7	0	0
23	St. Petersburg College	BAS	Dental Hygiene	1105106021	3/20/03	58	54	58	41	32	27	20	13	6	0
23	St. Petersburg College	BAS	Management and Organizational Leadership	1105202991	2/20/07	184	238	178	191	155	174	106	144	76	114
23	St. Petersburg College	BS	Nursing	1105138012	10/17/01	223	252	192	176	160	139	74	87	22	35
23	St. Petersburg College	BS	Business Administration	1105202011	12/18/08	144	157	112	106	104	84	47	51	14	17
23	St. Petersburg College	BAS	Health Services Administration	1105122111	2/20/07	98	131	113	93	88	81	75	69	62	56
23	St. Petersburg College	BS	Educational Studies - non-certification	1101399991	2/20/07	92	114	105	82	74	69	62	54	47	40
23	St. Petersburg College	BAS	Technology Management	1101110051	10/17/01	112	144	119	88	78	64	51	38	25	12
23	St. Petersburg College	BAS	Public Safety Administration	1104399991	7/24/03	64	87	95	74	65	68	66	64	62	60
23	St. Petersburg College	BS	Cybersecurity	1101110034	2/12/20	0	0	21	52	95	112	137	162	187	212
23	St. Petersburg College	BS	Elementary Education	1101312021	10/17/01	42	69	50	54	49	56	33	51	28	46
23	St. Petersburg College	BS	Biology, General	1102601011	2/18/08	58	29	24	27	21	12	5	0	0	0
23	St. Petersburg College	BAS	Sustainability Management	1100302991	5/15/07	27	27	25	29	17	18	16	14	12	10
23	St. Petersburg College	BS	Public Policy and Administration	1104404011	2/18/08	46	31	24	22	25	17	12	7	3	0
23	St. Petersburg College	BAS	Paralegal Studies	1102203022	8/23/05	22	34	26	22	41	29	25	29	25	29
23	St. Petersburg College	BS	Exceptional Student Education	1101310011	10/17/01	6	10	9	8	12	10	9	11	10	12
23	St. Petersburg College	BS	Secondary Mathematics Education	1101313111	10/17/01	3	3	2	4	3	4	4	5	4	5
24	Seminole State College of Florida	BS	Public Safety Administration	1104399991	2/9/22	0	0	0	0	7	6	8	10	11	13
24	Seminole State College of Florida	BS	Elementary Education K-6	1101312021	2/9/22	0	0	0	0	6	6	7	8	10	11
24	Seminole State College of Florida	BS	Exceptional Student Education K-12	1101310011	2/9/22	0	0	0	0	1	1	1	1	2	2
24	Santa Fe College	BS	Early Childhood Education, Birth through Age 4 - non-certification	1101312102	9/21/10	24	27	14	22	15	19	9	15	5	10
24	Seminole State College of Florida	BAS	Management and Organizational Leadership	1105202991	3/30/22	0	0	0	69	17	79	90	116	127	153
24	Santa Fe College	BAS	Supervision and Organizational Management	1105202991	3/27/12	76	73	67	69	60	61	56	55	50	49
24	Santa Fe College	BAS	Health Services Administration	1105107011	1/21/09	46	39	28	26	39	31	29	26	24	22
24	Santa Fe College	BS	Nursing	1105138012	10/18/11	84	89	39	87	62	86	55	82	51	77
24	Santa Fe College	BAS	Information Technology and Security Management	1101101034	8/26/15	20	40	11	25	42	40	23	40	23	41
24	Santa Fe College	BS	Accounting	1105203011	2/16/17	8	18	20	28	28	37	38	47	48	57
24	Santa Fe College	BAS	Clinical Laboratory Science	1105110051	1/21/09	21	9	23	26	16	26	37	32	43	39
24	Santa Fe College	BAS	Multimedia and Video Production Technology	1105006021	3/18/14	9	7	7	6	9	8	8	8	8	8
24	Santa Fe College	BAS	Industrial Biotechnology	1102612011	4/16/13	1	3	4	7	4	6	7	8	9	10
25	Seminole State College of Florida	BS	Business Information Management	1105212011	9/21/10	146	139	128	104	100	80	65	51	36	22
25	Seminole State College of Florida	BS	Information Technology And Security Management	1101101034	9/21/10	137	135	111	92	96	69	48	38	18	7
25	Seminole State College of Florida	BS	Health Sciences	1105100005	8/26/15	128	164	147	126	124	118	113	108	103	98
25	Seminole State College of Florida	BAS	Interior Design	1105004083	1/21/09	34	35	42	47	65	69	77	84	92	100
25	Seminole State College of Florida	BS	Construction	1101510012	9/21/10	30	48	47	40	35	38	38	37	37	37
25	Seminole State College of Florida	BS	Nursing	1105138012	7/17/17	49	64	61	52	70	76	70	76	70	76

**Florida College System Baccalaureate Projections  
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College #	College	Deg	Program Title	10-Digit CIP	Program Approval	Actual Completions					Completion Projections				
						2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
25	Seminole State College of Florida	BS	Engineering Technology	1101501011	9/21/10	22	22	17	19	18	18	14	16	12	13
26	South Florida State College	BAS	Supervision and Management	1105202991	9/20/11	35	30	41	36	31	32	32	31	31	30
26	South Florida State College	BS	Nursing	1105138012	1/21/14	15	5	14	8	13	7	17	8	18	9
26	South Florida State College	BS	Elementary Education	1101312021	1/21/14	16	8	10	13	10	10	10	9	8	8
27	Tallahassee Community College	BS	Exceptional Student Education	1101310011	3/22/23	0	0	0	0	0	0	0	0	0	0
27	Tallahassee Community College	BS	Elementary Education	1101312021	3/22/23	0	0	0	0	0	0	0	0	0	0
27	Tallahassee Community College	BAS	Business Administration	1105202011	3/22/23	0	0	0	0	0	0	0	0	0	0
27	Tallahassee Community College	BSN	Bachelor of Science in Nursing	1105138012	8/26/15	19	23	24	32	18	23	23	24	24	25
28	Valencia College	BAS	Business Administration	1105202011	7/7/17	208	421	491	468	503	585	645	704	764	824
28	Valencia College	BS	Radiologic and Imaging Sciences	1105109071	9/21/10	31	37	38	30	22	22	19	16	13	10
28	Valencia College	BS	Nursing	1105138012	7/7/17	54	110	139	140	141	170	189	208	227	246
28	Valencia College	BAS	Computing Technology & Software Development	1101101034	10/25/18	0	21	46	73	90	118	144	167	192	215
28	Valencia College	BS	Electrical and Computer Engineering Technology	1101503031	9/21/10	26	31	22	12	15	6	0	0	0	0
28	Valencia College	BS	Cardiopulmonary Sciences	1105109081	6/18/13	20	24	28	11	18	10	8	3	1	0
12	Florida Gateway College	BS	Business Administration	1105202011	4/17/24	0	0	0	0	0	0	10	13	16	22
13	Lake-Sumter State College	BS	Elementary Education	1101312021	1/17/24	0	0	0	0	0	0	96	96	111	148
15	Miami Dade College	BS	Applied Artificial Intelligence	1101101021	7/19/23	0	0	0	0	0	0	10	27	41	54
18	Palm Beach State College	BS	Medical Imaging	1105109112	10/18/23	0	0	0	0	0	0	20	20	40	49
22	St. Johns River State College	BAS	Information Systems Technology	1101110991	10/18/23	0	0	0	0	0	0	12	18	25	33
22	St. Johns River State College	BS	Criminal Justice, Applied Intelligence Studies	1104399991	1/17/24	0	0	0	0	0	0	5	10	15	20
23	St. Petersburg College	BS	Cardiopulmonary Sciences	1105109081	4/17/2024	0	0	0	0	0	0	15	35	50	68
23	St. Petersburg College	BAS	Digital Media	1101003041	4/17/2024	0	0	0	0	0	0	10	21	40	52
23	St. Petersburg College	BS	Secondary English Education	1101313051	4/17/2024	0	0	0	0	0	0	9	9	12	16
28	Valencia College	BAS	Public Safety Administration	1104399991	8/23/23	0	0	0	0	0	0	0	118	182	241
28	Valencia College	BS	Elementary Education	1101312021	3/27/24	0	0	0	0	0	0	54	110	180	237

## Baccalaureate Enrollment and Graduation Expectations (Projections)

Florida College System and State University System

August 2023

Section 1001.02, Florida Statutes, *General powers of State Board of Education*, includes the following requirement.

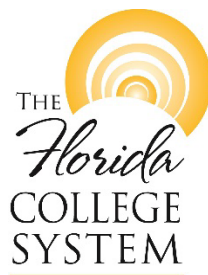
*(2) The State Board of Education has the following duties:*

*(v) To develop, in conjunction with the Board of Governors, and periodically review for adjustment, a coordinated 5-year plan for postsecondary enrollment, identifying enrollment and graduation expectations by baccalaureate degree program, and annually submit the plan to the Legislature as part of its legislative budget request.*

In response to this requirement, the State Board of Education, in conjunction with the Board of Governors, submits the attached enrollment and completion projections for baccalaureate degree programs in the Florida College and State University Systems.

The Florida Department of Education calculated the enrollment and completion projections using an exponential smoothing algorithm accounting for historical enrollment and completion data. The methodology used was consistent for all programs, except newly approved programs or reactivated programs with no or limited historical data. For these programs, projections provided by the institution were the basis of the Department's projections. The projections included are for active programs that have been approved by the State Board of Education.

The Florida Department of Education also consulted with the Office of the Board of Governors, resulting in the attached information for the State University System institutions.



STATE  
UNIVERSITY  
SYSTEM  
of FLORIDA  
Board of Governors



**Florida College System Baccalaureate Projections  
2024 Legislative Budget Request**

College #	College	Deg	Program Title	10-Digit CIP	Program Approval	Actual Enrollments					Enrollment Projections				
						2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
01	Eastern Florida State College	BAS	Organizational Management	1105202991	12/12/12	1,454	1,618	1,672	1,525	1,376	1,379	1,382	1,386	1,389	1,392
01	Eastern Florida State College	BAS	Information Systems Technology	1101104011	3/18/14	403	455	490	486	511	545	579	612	645	679
01	Eastern Florida State College	BAS	Applied Health Sciences	1105122111	2/18/14	346	296	275	251	237	191	187	142	138	93
01	Eastern Florida State College	BS	Nursing	1105138012	7/17/17	86	143	216	215	174	214	245	277	309	341
01	Eastern Florida State College	BS	Science Teacher Education	1101313161	7/15/20	0	0	0	1	1	1	2	2	2	2
02	Broward College	BS	Middle Grades Mathematics Education	1101313112	2/19/08	14	4	2	1	0	0	0	0	0	0
02	Broward College	BAS	Supervision and Management	1105202991	1/21/09	1,521	1,451	1,387	1,280	1,133	1,067	992	918	844	770
02	Broward College	BAS	Information Technology	1101101032	1/21/09	618	657	661	635	638	652	664	676	689	701
02	Broward College	BS	Exceptional Student Education	1101310011	2/19/08	282	248	306	295	296	299	302	304	307	309
02	Broward College	BS	Nursing	1105138012	1/21/09	396	442	383	304	265	235	204	173	142	111
02	Broward College	BAS	Technology Management	1101110991	1/21/09	130	144	155	146	149	156	161	165	170	175
02	Broward College	BAS	Supply Chain Management	1105202031	11/6/12	176	163	150	149	148	140	132	125	117	110
02	Broward College	BS	Aerospace Sciences	1104901011	11/16/16	47	76	101	121	126	149	171	193	215	236
02	Broward College	BS	Environmental Science	1100301991	11/19/13	118	103	97	97	86	80	73	66	58	51
02	Broward College	BS	Secondary Mathematics Education	1101313111	2/19/08	32	28	38	40	43	47	50	53	56	59
02	Broward College	BS	Secondary Biology Education	1101313221	2/19/08	26	22	23	18	16	13	12	8	8	4
03	College of Central Florida	BAS	Business and Organizational Management	1105202991	3/26/10	760	767	705	653	634	602	571	540	509	478
03	College of Central Florida	BS	Nursing	1105138012	11/19/13	151	136	135	113	113	93	96	76	79	58
03	College of Central Florida	BS	Early Childhood Education, Pre-K through Grade 3	1101312101	3/26/10	43	38	54	63	52	64	68	71	75	79
04	Chipola College	BS	Secondary Mathematics Education	1101313111	5/14/02	4	9	7	0	0	0	0	0	0	0
04	Chipola College	BS	Business Administration	1105202011	12/17/10	88	81	81	81	79	78	77	76	76	75
04	Chipola College	BS	Elementary Education	1101312021	2/19/08	33	48	56	64	56	67	74	81	88	95
04	Chipola College	BS	Nursing	1105138012	2/19/08	66	65	66	58	44	45	40	34	29	23
04	Chipola College	BS	Secondary English Education	1101313051	12/17/10	12	10	10	16	12	15	16	17	18	19
04	Chipola College	BS	Exceptional Student Education	1101310011	2/19/08	7	11	15	11	9	11	12	12	13	13
04	Chipola College	BS	Middle Grades Mathematics Education	1101313112	5/14/02	8	9	7	2	4	3	2	2	1	0
04	Chipola College	BS	Middle Grades Science Education	1101313165	5/14/02	2	4	6	2	3	4	4	4	4	4
04	Chipola College	BS	Secondary Science-Biology Education	1101313221	5/14/02	0	1	1	2	1	2	2	3	3	4
05	Daytona State College	BS	Cardiopulmonary Sciences	1105109081	4/19/23	0	0	0	0	0	25	50	50	50	59
05	Daytona State College	BS	Information Technology	1101101032	9/17/13	248	267	236	211	218	200	188	177	166	155
05	Daytona State College	BS	Engineering Technology	1101599991	5/18/10	194	236	275	251	249	275	288	301	315	328
05	Daytona State College	BS	Secondary Earth/Space Science Education	1101313163	2/19/08	0	0	0	0	0	0	0	0	0	0
05	Daytona State College	BAS	Supervision and Management	1105202991	4/19/05	1,078	1,007	952	867	810	746	682	618	554	490
05	Daytona State College	BS	Nursing	1105138012	9/17/13	299	363	392	315	264	269	268	267	266	265
05	Daytona State College	BS	Elementary Education	1101312021	2/19/08	108	112	142	134	121	140	144	148	153	157
05	Daytona State College	BS	Accounting	1105203011	11/15/19	0	0	37	64	81	101	121	140	160	180
05	Daytona State College	BS	Exceptional Student Education	1101310011	2/19/08	15	26	27	28	40	42	46	51	55	59
05	Daytona State College	BS	Secondary Mathematics Education	1101313111	2/19/08	10	9	9	9	7	7	6	6	5	5
05	Daytona State College	BS	Secondary Biology Education	1101313221	2/19/08	1	6	9	5	4	6	6	7	8	8
05	Daytona State College	BS	Secondary Chemistry Education	1101313231	2/19/08	1	2	2	1	2	2	1	1	1	1
05	Daytona State College	BS	Secondary Physics Education	1101313291	2/19/08	1	1	1	2	1	2	2	2	2	2
06	Florida SouthWestern State College	BAS	Cardiopulmonary Sciences	1105109081	3/26/10	57	73	69	55	48	48	48	48	48	48
06	Florida SouthWestern State College	BAS	Supervision and Management	1105202991	2/19/08	588	569	534	478	424	389	348	307	266	225
06	Florida SouthWestern State College	BS	Nursing	1105138012	2/19/08	279	284	367	377	369	419	444	469	495	520
06	Florida SouthWestern State College	BS	Elementary Education	1101312021	2/19/08	176	175	220	228	180	209	216	224	231	238

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						2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
06	Florida SouthWestern State College	BAS	Public Safety Administration	1104399991	4/19/05	122	105	106	105	92	87	82	76	71	65
06	Florida SouthWestern State College	BAS	Information Systems Technology	1101101032	1/13/21	0	0	0	0	50	39	47	55	64	72
07	Florida State College at Jacksonville	BS	Financial Services	1105208031	7/17/12	219	258	243	256	215	227	233	240	247	254
07	Florida State College at Jacksonville	BAS	Supervision and Management	1105202991	2/19/08	788	787	730	634	515	478	411	344	277	210
07	Florida State College at Jacksonville	BS	Business Administration	1105202011	9/21/10	925	854	863	858	838	840	836	832	829	825
07	Florida State College at Jacksonville	BS	Human Services	1104400001	3/27/12	637	634	666	635	571	570	563	556	549	542
07	Florida State College at Jacksonville	BS	Nursing	1105138012	2/19/08	316	491	536	444	407	438	462	485	509	533
07	Florida State College at Jacksonville	BAS	Information Technology Management	1101110991	1/21/09	347	344	304	257	267	238	217	196	176	155
07	Florida State College at Jacksonville	BAS	Computer Networking	1101109011	2/19/08	280	279	251	249	248	240	234	227	221	214
07	Florida State College at Jacksonville	BS	Biomedical Sciences	1102601021	12/17/10	263	259	256	214	217	201	189	177	164	152
07	Florida State College at Jacksonville	BS	Early Childhood Education - Age Three Through Grade 3	1101312101.0	1/21/09	97	100	116	170	205	227	250	274	297	321
07	Florida State College at Jacksonville	BAS	Digital Media	1101003041	6/21/11	138	151	154	175	192	202	212	223	233	244
07	Florida State College at Jacksonville	BAS	Logistics	1105202031	11/19/13	203	220	208	204	180	178	174	170	166	162
07	Florida State College at Jacksonville	BS	Communication and Media	1100901021	10/18/11	115	119	143	146	138	153	158	164	170	176
07	Florida State College at Jacksonville	BAS	Public Safety Management	1104399991	1/21/09	190	152	146	148	123	110	97	83	69	55
08	The College of the Florida Keys	BS	Exceptional Student Education	1101310011	3/22/23	0	0	0	0	0	30	55	63	63	76
08	The College of the Florida Keys	BAS	Marine Resource Management	1103032011	7/17/19	0	0	34	48	42	63	75	87	99	110
08	The College of the Florida Keys	BAS	Supervision and Management	1105202991	1/6/16	32	44	58	54	47	59	63	67	71	75
08	The College of the Florida Keys	BS	Nursing	1105138012	5/16/17	0	17	23	30	30	46	45	61	60	76
09	Gulf Coast State College	BAS	Digital Media	1101003041	5/21/13	43	44	49	57	47	55	57	60	62	65
09	Gulf Coast State College	BAS	Organizational Management	1105202991	11/6/12	121	112	99	106	100	92	88	83	79	74
09	Gulf Coast State College	BS	Nursing	1105138012	3/27/12	122	117	145	147	133	148	153	159	164	169
09	Gulf Coast State College	BAS	Technology Management	1101110991	3/26/10	64	57	56	45	41	35	29	23	17	11
10	Hillsborough Community College	BS	Nursing	1105138012	8/18/21	0	0	0	0	107	84	101	119	136	153
11	Indian River State College	BAS	Organizational Management	1105202991	2/20/07	453	512	457	431	371	372	352	332	312	292
11	Indian River State College	BS	Business Administration	1105202011	3/27/12	486	530	500	463	420	406	390	374	357	341
11	Indian River State College	BS	Human Services	1104400001	5/18/10	542	521	499	422	385	348	311	274	237	200
11	Indian River State College	BS	Nursing	1105138012	2/20/07	439	445	415	357	328	303	277	251	225	199
11	Indian River State College	BS	Information Technology and Security Management	1101101034	5/10/12	292	336	340	317	316	323	329	334	340	346
11	Indian River State College	BS	Biology	1102601011	5/18/10	452	416	340	340	288	248	210	171	133	95
11	Indian River State College	BS	Criminal Justice	1104301041	3/27/12	309	315	303	311	280	294	273	282	261	270
11	Indian River State College	BS	Accounting	1105203011	9/17/13	333	347	307	291	269	256	242	228	214	200
11	Indian River State College	BS	Health Care Management	1105107011	9/17/13	139	161	190	221	208	252	254	288	290	325
11	Indian River State College	BS	Elementary Education	1101312021	9/17/13	108	125	108	176	205	221	242	262	283	303
11	Indian River State College	BAS	Digital Media	1101003041	5/18/10	183	183	192	184	193	190	196	194	200	198
11	Indian River State College	BS	Public Administration	1104404011	5/10/12	138	141	137	133	125	128	118	120	111	113
11	Indian River State College	BS	Exceptional Student Education-with ESOL Endorsement	1101310011	2/20/07	38	30	29	30	34	32	31	29	28	26
11	Indian River State College	BS	Middle Grades Mathematics Education	1101313112	2/20/07	11	8	8	8	8	7	6	6	5	4
12	Florida Gateway College	BS	Early Childhood Education, Birth through Age 4 - non-certification	1101312102	9/20/11	76	83	87	87	84	89	94	98	103	107
12	Florida Gateway College	BS	Nursing	1105138012	6/21/11	129	120	102	77	101	69	85	55	72	42
12	Florida Gateway College	BS	Elementary Education	1101312021	11/15/19	0	0	11	38	58	71	84	97	110	123
12	Florida Gateway College	BAS	Water Resource Management	1100302052	3/18/14	27	31	44	43	20	33	34	35	35	36

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13	Lake-Sumter State College	BAS	Organizational Management	1105202991	3/27/12	129	151	168	186	177	201	215	228	242	256
13	Lake-Sumter State College	BS	RN to BSN	1105138012	7/17/17	68	126	138	125	132	153	174	195	216	237
14	State College of Florida, Manatee-Sarasota	BS	Exceptional Student Education	1101310011	3/30/22	0	0	0	0	0	0	0	0	0	0
14	State College of Florida, Manatee-Sarasota	BS	Early Childhood Education, Birth through Age 4	1101312102.0	3/26/10	93	96	126	164	135	170	184	197	211	224
14	State College of Florida, Manatee-Sarasota	BS	Nursing	1105138012	3/17/09	479	451	458	399	303	273	237	202	166	130
14	State College of Florida, Manatee-Sarasota	BAS	Supervision and Management	1105202011	3/19/19	0	55	117	179	199	275	299	373	397	471
14	State College of Florida, Manatee-Sarasota	BAS	Health Services Administration	1105107011	3/26/10	81	71	82	109	141	153	165	177	189	201
14	State College of Florida, Manatee-Sarasota	BAS	Public Safety Administration/Homeland Security	1104399991	3/26/10	90	108	112	101	96	100	103	107	110	114
14	State College of Florida, Manatee-Sarasota	BS	Elementary Education	1101312021	3/30/22	0	0	0	0	21	16	20	23	27	30
15	Miami Dade College	BS	Data Analytics	1101101011	9/23/16	106	102	109	123	116	127	135	143	151	159
15	Miami Dade College	BS	Early Childhood Education, Age 3 to Grade 3 and Birth to Age 4	1101312103	9/20/11	206	180	198	240	258	268	280	291	303	314
15	Miami Dade College	BAS	Supervision and Management	1105202991	1/21/09	1,771	1,864	2,062	2,135	2,093	2,250	2,332	2,414	2,496	2,578
15	Miami Dade College	BS	Nursing	1105138012	2/20/07	752	700	649	654	681	640	605	570	536	501
15	Miami Dade College	BAS	Public Safety Management	1104399991	3/21/06	540	591	701	706	649	745	777	808	840	871
15	Miami Dade College	BS	Exceptional Student Education	1101310011	5/14/02	261	237	243	235	245	235	227	218	210	202
15	Miami Dade College	BAS	Film, Television, and Digital Production	1105006021.0	1/21/09	254	280	284	280	240	240	240	240	240	240
15	Miami Dade College	BAS	Health Science with an Option in Physician Assistant Studies	1105100002	1/21/09	85	126	172	194	214	251	286	321	356	391
15	Miami Dade College	BS	Cybersecurity	1101110031	7/15/20	0	0	13	124	207	248	293	338	384	429
15	Miami Dade College	BS	Information Systems Technology	1101101034	11/19/13	330	307	281	262	197	178	150	122	94	66
15	Miami Dade College	BS	Biological Sciences	1102601011	6/21/11	218	231	222	190	189	181	173	165	157	149
15	Miami Dade College	BAS	Supply Chain Management	1105202032	11/19/13	117	110	105	102	98	95	92	89	86	83
15	Miami Dade College	BS	Electronics Engineering Technology	1101503031	3/26/10	103	90	80	88	81	75	69	64	58	52
15	Miami Dade College	BS	Secondary Mathematics Education	1101313111	5/14/02	20	18	19	16	17	15	14	12	10	9
15	Miami Dade College	BS	Secondary Biology Education	1101313221	5/14/02	11	11	6	8	10	8	7	7	6	6
16	North Florida College	BS	Nursing	1105138012	9/23/16	31	53	83	85	72	96	108	120	132	144
17	Northwest Florida State College	BS	Early Childhood Education, Birth through Age 4; non-certification	1101312102	3/19/13	74	76	96	99	76	85	91	96	102	108
17	Northwest Florida State College	BAS	Supervision and Management	1105202991	6/18/13	235	253	265	229	232	233	232	231	231	230
17	Northwest Florida State College	BAS	Project Management	1105202021	5/15/03	164	136	124	119	127	113	101	90	78	66
17	Northwest Florida State College	BS	Nursing	1105138012	2/19/08	129	124	156	139	122	131	132	133	134	134
17	Northwest Florida State College	BS	Elementary Education	1101312021	2/20/07	47	46	57	62	59	64	67	70	73	76
18	Palm Beach State College	BAS	Information Management	1101110991	6/15/10	417	453	456	445	383	386	383	380	378	375
18	Palm Beach State College	BAS	Supervision and Management	1105202991	2/19/08	1,794	1,859	1,698	1,583	1,347	1,280	1,197	1,114	1,032	949
18	Palm Beach State College	BS	Human Services	1104400001	4/1/20	0	0	190	347	452	561	669	778	887	995
18	Palm Beach State College	BS	Nursing	1105138012	6/15/10	312	385	474	429	323	398	410	423	436	448
18	Palm Beach State College	BS	Cardiopulmonary Sciences	1105109081	4/1/20	0	0	35	37	30	51	60	69	77	86
19	Pasco-Hernando State College	BAS	Supervision and Management	1105202991	6/18/13	710	738	725	681	657	646	636	625	615	604
19	Pasco-Hernando State College	BS	Nursing	1105138012	6/18/13	251	231	187	145	153	125	104	82	60	39
20	Pensacola State College	BAS	Business and Management	1105202991	3/26/10	748	702	717	720	688	691	685	679	673	667
20	Pensacola State College	BS	Nursing	1105138012	3/26/10	203	173	191	230	206	218	225	231	238	245
20	Pensacola State College	BAS	Cybersecurity	1101110031	1/6/16	131	166	188	190	156	173	185	198	210	223
21	Polk State College	BAS	Supervision and Management	1105202991	1/21/09	1,157	1,127	1,096	988	982	926	874	823	772	721
21	Polk State College	BS	Nursing	1105138012	5/17/11	387	355	317	305	242	226	174	155	103	83

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21	Polk State College	BS	Criminal Justice	1104301041	7/17/12	228	212	229	215	208	208	204	199	194	190
21	Polk State College	BS	Elementary Education	1101312021	8/26/15	87	103	106	120	122	134	145	156	167	178
21	Polk State College	BS	Aerospace Science	1104901011	9/17/13	53	66	79	90	98	111	123	135	146	158
21	Polk State College	BS	Early Childhood Education	1101312101	8/26/15	17	18	28	36	50	55	63	72	80	88
22	St. Johns River State College	BAS	Organizational Management	1105202991	3/26/10	277	301	300	311	293	308	313	318	323	328
22	St. Johns River State College	BS	Nursing	1105138012	5/10/12	223	230	226	189	153	140	127	113	100	87
22	St. Johns River State College	BS	Early Childhood Education, P-K through Grade 3	1101312101	3/26/10	49	50	50	59	58	62	64	67	69	72
23	St. Petersburg College	BS	Human Services	1104400001	3/22/23	0	0	0	0	0	30	45	60	75	90
23	St. Petersburg College	BS	Prekindergarten/Primary Education with Infused ESOL and Reading	1101312101	12/18/08	0	0	0	0	0	0	0	0	0	0
23	St. Petersburg College	BAS	Veterinary Technology	1105108081	1/23/04	137	128	132	124	126	119	114	108	102	96
23	St. Petersburg College	BAS	Dental Hygiene	1105106021	3/20/03	173	176	175	168	128	126	121	115	110	105
23	St. Petersburg College	BAS	Management and Organizational Leadership	1105202991	2/20/07	1,163	1,172	1,094	1,041	993	954	914	874	834	794
23	St. Petersburg College	BS	Nursing	1105138012	10/17/01	693	686	763	683	618	649	630	610	591	572
23	St. Petersburg College	BS	Business Administration	1105202011	12/18/08	707	660	619	506	484	412	353	293	234	175
23	St. Petersburg College	BAS	Health Services Administration	1105122111	2/20/07	583	589	563	487	442	415	387	360	333	305
23	St. Petersburg College	BS	Educational Studies - non-certification	1101399991	2/20/07	581	602	562	528	413	400	378	356	333	311
23	St. Petersburg College	BAS	Technology Management	1101110051	10/17/01	551	547	510	428	372	331	288	245	203	160
23	St. Petersburg College	BAS	Public Safety Administration	1104399991	7/24/03	410	381	406	356	297	289	265	241	217	194
23	St. Petersburg College	BS	Cybersecurity	1101110034	2/12/20	0	0	78	179	270	331	392	453	514	575
23	St. Petersburg College	BS	Elementary Education	1101312021	10/17/01	165	174	171	182	241	235	248	261	275	288
23	St. Petersburg College	BS	Biology, General	1102601011	2/18/08	206	202	172	156	149	128	113	98	82	67
23	St. Petersburg College	BAS	Sustainability Management	1100302991	5/15/07	192	185	161	142	131	114	98	83	67	51
23	St. Petersburg College	BS	Public Policy and Administration	1104404011	2/18/08	185	173	163	126	116	99	82	66	49	32
23	St. Petersburg College	BAS	Paralegal Studies	1102203022	8/23/05	120	105	107	104	109	102	97	91	85	80
23	St. Petersburg College	BS	Exceptional Student Education	1101310011	10/17/01	24	27	33	39	44	47	50	54	57	60
23	St. Petersburg College	BS	Secondary Mathematics Education	1101313111	10/17/01	14	13	10	7	11	7	6	5	4	3
24	Seminole State College of Florida	BS	Public Safety Administration	1104399991	2/9/22	0	0	0	0	45	35	43	50	57	65
24	Seminole State College of Florida	BS	Elementary Education K-6	1101312021	2/9/22	0	0	0	0	59	46	56	65	75	85
24	Seminole State College of Florida	BS	Exceptional Student Education K-12	1101310011	2/9/22	0	0	0	0	9	7	9	10	11	13
24	Santa Fe College	BS	Early Childhood Education, Birth through Age 4 - non-certification	1101312102	9/21/10	92	85	77	65	596	472	551	631	711	790
24	Seminole State College of Florida	BAS	Management and Organizational Leadership	1105202991	3/30/22	0	0	0	0	330	259	312	366	420	473
24	Santa Fe College	BAS	Supervision and Organizational Management	1105202991	3/27/12	382	362	377	362	330	324	311	297	284	271
24	Santa Fe College	BAS	Health Services Administration	1105107011	1/21/09	245	224	200	188	170	150	131	111	92	72
24	Santa Fe College	BS	Nursing	1105138012	10/18/11	218	220	218	191	164	155	144	133	123	112
24	Santa Fe College	BAS	Information Technology and Security Management	1101101034	8/26/15	154	176	169	156	151	155	159	162	166	169
24	Santa Fe College	BS	Accounting	1105203011	2/16/17	43	81	112	111	107	129	149	169	188	208
24	Santa Fe College	BAS	Clinical Laboratory Science	1105110051	1/21/09	85	81	87	88	68	73	71	69	67	65
24	Santa Fe College	BAS	Multimedia and Video Production Technology	1105006021	3/18/14	39	41	42	42	32	32	32	31	31	30
24	Santa Fe College	BAS	Industrial Biotechnology	1102612011	4/16/13	21	16	20	22	22	22	22	23	23	23
25	Seminole State College of Florida	BS	Business Information Management	1105212011	9/21/10	904	869	774	691	562	489	411	332	254	176
25	Seminole State College of Florida	BS	Information Technology And Security Management	1101101034	9/21/10	621	608	548	484	469	435	402	369	336	303
25	Seminole State College of Florida	BS	Health Sciences	1105100005	8/26/15	574	573	516	513	428	411	388	365	342	319
25	Seminole State College of Florida	BAS	Interior Design	1105004083	1/21/09	60	55	165	241	240	303	351	399	448	496

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25	Seminole State College of Florida	BS	Construction	1101510012	9/21/10	177	242	236	221	201	211	217	224	231	238
25	Seminole State College of Florida	BS	Nursing	1105138012	7/17/17	177	188	231	222	190	210	224	239	253	268
25	Seminole State College of Florida	BS	Engineering Technology	1101501011	9/21/10	127	133	124	120	103	109	93	97	81	86
26	South Florida State College	BAS	Supervision and Management	1105202991	9/20/11	128	145	155	154	146	160	164	168	172	176
26	South Florida State College	BS	Nursing	1105138012	1/21/14	49	48	52	55	72	75	79	83	87	91
26	South Florida State College	BS	Elementary Education	1101312021	1/21/14	33	29	27	25	34	25	32	25	32	26
27	Tallahassee Community College	BS	Exceptional Student Education	1101310011	3/22/23	0	0	0	0	0	40	80	80	80	94
27	Tallahassee Community College	BS	Elementary Education	1101312021	3/22/23	0	0	0	0	0	50	75	100	100	122
27	Tallahassee Community College	BAS	Business Administration	1105202011	3/22/23	0	0	0	0	0	140	280	280	280	331
27	Tallahassee Community College	BSN	Bachelor of Science in Nursing	1105138012	8/26/15	58	79	99	102	100	113	125	137	149	161
28	Valencia College	BAS	Business Administration	1105202011	7/7/17	779	1,514	1,914	1,938	1,969	2,003	2,036	2,070	2,104	2,137
28	Valencia College	BS	Radiologic and Imaging Sciences	1105109071	9/21/10	137	132	124	136	101	113	91	97	75	81
28	Valencia College	BS	Nursing	1105138012	7/7/17	179	322	511	535	453	563	655	747	839	930
28	Valencia College	BAS	Computing Technology & Software Development	1101101034	10/25/18	0	65	185	301	361	449	535	622	708	794
28	Valencia College	BS	Electrical and Computer Engineering Technology	1101503031	9/21/10	169	182	187	146	131	125	115	105	94	84
28	Valencia College	BS	Cardiopulmonary Sciences	1105109081	6/18/13	100	96	97	76	68	61	54	47	40	33



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						2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
01	Eastern Florida State College	BAS	Organizational Management	1105202991	12/12/12	290	357	407	445	362	421	452	483	514	545
01	Eastern Florida State College	BAS	Information Systems Technology	1101104011	3/18/14	53	59	84	114	110	133	150	168	185	202
01	Eastern Florida State College	BAS	Applied Health Sciences	1105122111	2/18/14	59	47	53	44	44	34	41	29	36	23
01	Eastern Florida State College	BS	Nursing	1105138012	7/17/17	0	15	36	57	45	72	84	96	109	121
01	Eastern Florida State College	BS	Science Teacher Education	1101313161	7/15/20	0	0	0	0	1	1	1	1	1	1
02	Broward College	BS	Middle Grades Mathematics Education	1101313112	2/19/08	2	1	0	0	0	0	0	0	0	0
02	Broward College	BAS	Supervision and Management	1105202991	1/21/09	299	293	289	267	255	249	243	237	230	224
02	Broward College	BAS	Information Technology	1101101032	1/21/09	105	105	164	134	126	150	160	171	181	192
02	Broward College	BS	Exceptional Student Education	1101310011	2/19/08	51	46	67	50	46	50	49	49	48	48
02	Broward College	BS	Nursing	1105138012	1/21/09	110	102	108	92	64	64	54	45	36	26
02	Broward College	BAS	Technology Management	1101110991	1/21/09	25	21	38	37	25	33	34	36	38	40
02	Broward College	BAS	Supply Chain Management	1105202031	11/6/12	43	51	33	32	27	27	14	17	5	8
02	Broward College	BS	Aerospace Sciences	1104901011	11/16/16	0	19	24	27	32	43	50	57	64	71
02	Broward College	BS	Environmental Science	1100301991	11/19/13	24	22	24	22	24	23	22	21	20	19
02	Broward College	BS	Secondary Mathematics Education	1101313111	2/19/08	7	1	6	6	4	5	5	5	6	6
02	Broward College	BS	Secondary Biology Education	1101313221	2/19/08	1	4	3	3	2	3	2	4	3	4
03	College of Central Florida	BAS	Business and Organizational Management	1105202991	3/26/10	156	156	173	139	130	131	126	121	115	110
03	College of Central Florida	BS	Nursing	1105138012	11/19/13	52	56	46	33	55	45	45	45	45	45
03	College of Central Florida	BS	Early Childhood Education, Pre-K through Grade 3	1101312101	3/26/10	16	14	13	15	21	19	20	21	22	23
04	Chipola College	BS	Secondary Mathematics Education	1101313111	5/14/02	0	2	7	0	0	1	1	0	0	0
04	Chipola College	BS	Business Administration	1105202011	12/17/10	25	28	14	28	17	18	18	17	17	16
04	Chipola College	BS	Elementary Education	1101312021	2/19/08	9	11	21	21	14	22	23	25	27	29
04	Chipola College	BS	Nursing	1105138012	2/19/08	28	27	25	26	15	17	13	12	8	8
04	Chipola College	BS	Secondary English Education	1101313051	12/17/10	2	3	2	5	5	6	7	7	8	9
04	Chipola College	BS	Exceptional Student Education	1101310011	2/19/08	4	0	4	5	2	3	3	3	3	4
04	Chipola College	BS	Middle Grades Mathematics Education	1101313112	5/14/02	1	2	5	1	1	1	2	2	2	2
04	Chipola College	BS	Middle Grades Science Education	1101313165	5/14/02	0	2	3	1	1	2	2	2	2	2
04	Chipola College	BS	Secondary Science-Biology Education	1101313221	5/14/02	0	0	1	0	0	0	0	0	0	0
05	Daytona State College	BS	Cardiopulmonary Sciences	1105109081	4/19/23	0	0	0	0	0	0	25	50	50	72
05	Daytona State College	BS	Information Technology	1101101032	9/17/13	29	45	34	25	18	16	13	11	8	5
05	Daytona State College	BS	Engineering Technology	1101599991	5/18/10	33	34	42	42	45	46	53	53	60	60
05	Daytona State College	BS	Secondary Earth/Space Science Education	1101313163	2/19/08	0	0	0	0	0	0	0	0	0	0
05	Daytona State College	BAS	Supervision and Management	1105202991	4/19/05	272	269	231	244	198	195	182	168	154	140
05	Daytona State College	BS	Nursing	1105138012	9/17/13	102	131	145	153	85	105	108	112	115	118
05	Daytona State College	BS	Elementary Education	1101312021	2/19/08	38	54	36	42	36	44	34	43	33	42
05	Daytona State College	BS	Accounting	1105203011	11/15/19	0	0	0	8	25	29	33	38	43	48
05	Daytona State College	BS	Exceptional Student Education	1101310011	2/19/08	6	8	9	4	4	4	3	2	2	1
05	Daytona State College	BS	Secondary Mathematics Education	1101313111	2/19/08	4	5	2	2	2	2	2	1	1	1
05	Daytona State College	BS	Secondary Biology Education	1101313221	2/19/08	1	0	4	2	3	4	5	5	6	6
05	Daytona State College	BS	Secondary Chemistry Education	1101313231	2/19/08	0	0	1	0	0	0	0	0	0	0
05	Daytona State College	BS	Secondary Physics Education	1101313291	2/19/08	0	0	0	1	0	1	1	1	1	1
06	Florida SouthWestern State College	BAS	Cardiopulmonary Sciences	1105109081	3/26/10	6	13	14	15	9	14	15	16	17	19
06	Florida SouthWestern State College	BAS	Supervision and Management	1105202991	2/19/08	128	138	139	99	100	94	89	84	79	74
06	Florida SouthWestern State College	BS	Nursing	1105138012	2/19/08	108	92	162	159	124	156	166	177	187	198
06	Florida SouthWestern State College	BS	Elementary Education	1101312021	2/19/08	70	63	59	76	44	53	52	51	50	48

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						2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
06	Florida SouthWestern State College	BAS	Public Safety Administration	1104399991	4/19/05	25	22	24	22	20	18	20	17	19	15
06	Florida SouthWestern State College	BAS	Information Systems Technology	1101101032	1/13/21	0	0	0	0	0	0	0	0	0	0
07	Florida State College at Jacksonville	BS	Financial Services	1105208031	7/17/12	32	18	57	89	37	69	78	86	95	103
07	Florida State College at Jacksonville	BAS	Supervision and Management	1105202991	2/19/08	194	100	223	331	144	254	263	273	282	292
07	Florida State College at Jacksonville	BS	Business Administration	1105202011	9/21/10	146	92	178	146	104	120	120	119	119	118
07	Florida State College at Jacksonville	BS	Human Services	1104400001	3/27/12	67	83	154	115	106	134	146	158	170	182
07	Florida State College at Jacksonville	BS	Nursing	1105138012	2/19/08	115	99	202	159	124	169	175	182	188	195
07	Florida State College at Jacksonville	BAS	Information Technology Management	1101110991	1/21/09	48	28	68	41	38	46	45	43	42	40
07	Florida State College at Jacksonville	BAS	Computer Networking	1101109011	2/19/08	47	28	54	31	38	28	37	23	33	19
07	Florida State College at Jacksonville	BS	Biomedical Sciences	1102601021	12/17/10	28	30	45	28	28	28	25	23	21	18
07	Florida State College at Jacksonville	BS	Early Childhood Education - Age Three Through Grade 3	1101312101.0	1/21/09	25	19	42	29	21	29	29	29	29	29
07	Florida State College at Jacksonville	BAS	Digital Media	1101003041	6/21/11	24	16	31	22	26	26	27	27	27	28
07	Florida State College at Jacksonville	BAS	Logistics	1105202031	11/19/13	36	30	48	55	32	48	49	50	51	52
07	Florida State College at Jacksonville	BS	Communication and Media	1100901021	10/18/11	23	13	25	24	25	26	27	28	29	30
07	Florida State College at Jacksonville	BAS	Public Safety Management	1104399991	1/21/09	51	26	48	42	32	32	30	29	28	27
08	The College of the Florida Keys	BS	Exceptional Student Education	1101310011	3/22/23	0	0	0	0	0	0	15	22	22	31
08	The College of the Florida Keys	BAS	Marine Resource Management	1103032011	7/17/19	0	0	0	6	2	6	5	8	7	10
08	The College of the Florida Keys	BAS	Supervision and Management	1105202991	1/6/16	7	8	7	16	0	8	4	8	4	8
08	The College of the Florida Keys	BS	Nursing	1105138012	5/16/17	0	0	2	5	2	5	6	7	7	8
09	Gulf Coast State College	BAS	Digital Media	1101003041	5/21/13	7	9	6	7	14	12	13	14	15	16
09	Gulf Coast State College	BAS	Organizational Management	1105202991	11/6/12	24	27	13	18	17	14	12	10	9	7
09	Gulf Coast State College	BS	Nursing	1105138012	3/27/12	37	27	34	47	34	39	41	42	44	46
09	Gulf Coast State College	BAS	Technology Management	1101110991	3/26/10	16	10	11	7	8	2	6	0	3	0
10	Hillsborough Community College	BS	Nursing	1105138012	8/18/21	0	0	0	0	0	0	0	0	0	0
11	Indian River State College	BAS	Organizational Management	1105202991	2/20/07	98	118	114	116	67	79	73	68	63	57
11	Indian River State College	BS	Business Administration	1105202011	3/27/12	73	101	87	84	72	88	70	85	68	83
11	Indian River State College	BS	Human Services	1104400001	5/18/10	115	121	149	105	86	91	85	79	73	66
11	Indian River State College	BS	Nursing	1105138012	2/20/07	106	116	132	83	88	86	83	80	77	74
11	Indian River State College	BS	Information Technology and Security Management	1101101034	5/10/12	45	57	60	61	56	62	65	68	71	74
11	Indian River State College	BS	Biology	1102601011	5/18/10	44	38	35	47	46	46	47	48	49	50
11	Indian River State College	BS	Criminal Justice	1104301041	3/27/12	80	71	72	63	69	59	61	52	54	46
11	Indian River State College	BS	Accounting	1105203011	9/17/13	49	46	47	30	35	24	26	16	18	7
11	Indian River State College	BS	Health Care Management	1105107011	9/17/13	27	35	23	36	36	44	36	46	38	48
11	Indian River State College	BS	Elementary Education	1101312021	9/17/13	29	28	20	29	23	23	22	22	21	20
11	Indian River State College	BAS	Digital Media	1101003041	5/18/10	39	39	39	26	27	22	19	16	12	9
11	Indian River State College	BS	Public Administration	1104404011	5/10/12	32	23	21	22	23	19	18	17	16	15
11	Indian River State College	BS	Exceptional Student Education-with ESOL Endorsement	1101310011	2/20/07	9	8	12	4	7	4	5	2	3	0
11	Indian River State College	BS	Middle Grades Mathematics Education	1101313112	2/20/07	3	1	1	2	3	3	3	2	2	2
12	Florida Gateway College	BS	Early Childhood Education, Birth through Age 4 - non-certification	1101312102	9/20/11	9	11	23	17	16	21	23	25	27	29
12	Florida Gateway College	BS	Nursing	1105138012	6/21/11	37	51	36	26	19	16	13	10	7	4
12	Florida Gateway College	BS	Elementary Education	1101312021	11/15/19	0	0	0	0	12	9	11	13	15	17
12	Florida Gateway College	BAS	Water Resource Management	1100302052	3/18/14	2	4	2	19	4	17	13	21	17	25

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						2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
13	Lake-Sumter State College	BAS	Organizational Management	1105202991	3/27/12	27	33	36	47	42	53	51	61	59	68
13	Lake-Sumter State College	BS	RN to BSN	1105138012	7/17/17	0	16	38	23	39	50	58	66	75	83
14	State College of Florida, Manatee-Sarasota	BS	Exceptional Student Education	1101310011	3/30/22	0	0	0	0	0	0	0	0	0	0
14	State College of Florida, Manatee-Sarasota	BS	Early Childhood Education, Birth through Age 4	1101312102.0	3/26/10	21	17	34	37	35	44	48	52	57	61
14	State College of Florida, Manatee-Sarasota	BS	Nursing	1105138012	3/17/09	186	156	164	172	106	112	99	86	74	61
14	State College of Florida, Manatee-Sarasota	BAS	Supervision and Management	1105202011	3/19/19	0	0	2	22	26	32	39	45	51	57
14	State College of Florida, Manatee-Sarasota	BAS	Health Services Administration	1105107011	3/26/10	32	23	20	27	24	23	21	20	18	17
14	State College of Florida, Manatee-Sarasota	BAS	Public Safety Administration/Homeland Security	1104399991	3/26/10	16	19	21	21	19	21	22	23	24	25
14	State College of Florida, Manatee-Sarasota	BS	Elementary Education	1101312021	3/30/22	0	0	0	0	0	0	0	0	0	0
15	Miami Dade College	BS	Data Analytics	1101101011	9/23/16	19	29	33	61	27	49	56	62	69	76
15	Miami Dade College	BS	Early Childhood Education, Age 3 to Grade 3 and Birth to Age 4	1101312103	9/20/11	25	43	34	61	19	52	30	54	32	56
15	Miami Dade College	BAS	Supervision and Management	1105202991	1/21/09	455	402	529	519	457	512	523	535	546	557
15	Miami Dade College	BS	Nursing	1105138012	2/20/07	277	281	229	206	181	158	134	111	87	63
15	Miami Dade College	BAS	Public Safety Management	1104399991	3/21/06	142	128	160	161	159	171	179	188	196	204
15	Miami Dade College	BS	Exceptional Student Education	1101310011	5/14/02	47	53	48	55	31	44	32	39	28	34
15	Miami Dade College	BAS	Film, Television, and Digital Production	1105006021.0	1/21/09	57	49	60	74	47	60	62	65	67	69
15	Miami Dade College	BAS	Health Science with an Option in Physician Assistant Studies	1105100002	1/21/09	21	5	63	56	51	77	87	97	107	117
15	Miami Dade College	BS	Cybersecurity	1101110031	7/15/20	0	0	0	8	55	49	58	68	78	87
15	Miami Dade College	BS	Information Systems Technology	1101101034	11/19/13	83	108	110	97	59	69	64	59	54	50
15	Miami Dade College	BS	Biological Sciences	1102601011	6/21/11	51	49	79	44	58	53	63	56	66	59
15	Miami Dade College	BAS	Supply Chain Management	1105202032	11/19/13	25	26	26	17	19	18	17	16	15	14
15	Miami Dade College	BS	Electronics Engineering Technology	1101503031	3/26/10	10	18	16	26	17	27	25	33	31	38
15	Miami Dade College	BS	Secondary Mathematics Education	1101313111	5/14/02	5	4	2	1	6	4	4	3	3	2
15	Miami Dade College	BS	Secondary Biology Education	1101313221	5/14/02	1	5	1	0	1	0	0	0	0	0
16	North Florida College	BS	Nursing	1105138012	9/23/16	9	17	23	45	23	37	44	50	56	62
17	Northwest Florida State College	BS	Early Childhood Education, Birth through Age 4; non-certification	1101312102	3/19/13	20	16	14	25	26	29	33	36	40	43
17	Northwest Florida State College	BAS	Supervision and Management	1105202991	6/18/13	43	35	51	41	56	49	60	54	65	59
17	Northwest Florida State College	BAS	Project Management	1105202021	5/15/03	30	26	22	21	22	18	15	12	8	5
17	Northwest Florida State College	BS	Nursing	1105138012	2/19/08	50	45	51	32	53	36	46	35	44	34
17	Northwest Florida State College	BS	Elementary Education	1101312021	2/20/07	20	15	9	11	19	12	12	11	11	11
18	Palm Beach State College	BAS	Information Management	1101110991	6/15/10	58	61	66	54	55	55	54	54	53	53
18	Palm Beach State College	BAS	Supervision and Management	1105202991	2/19/08	286	323	306	236	259	252	247	242	237	232
18	Palm Beach State College	BS	Human Services	1104400001	4/1/20	0	0	0	8	61	53	64	75	85	96
18	Palm Beach State College	BS	Nursing	1105138012	6/15/10	84	96	113	114	121	133	143	153	162	172
18	Palm Beach State College	BS	Cardiopulmonary Sciences	1105109081	4/1/20	0	0	0	1	14	11	14	16	19	21
19	Pasco-Hernando State College	BAS	Supervision and Management	1105202991	6/18/13	167	135	143	141	143	128	141	125	138	122
19	Pasco-Hernando State College	BS	Nursing	1105138012	6/18/13	47	90	81	45	46	46	45	45	44	43
20	Pensacola State College	BAS	Business and Management	1105202991	3/26/10	131	164	169	148	143	147	150	153	156	158
20	Pensacola State College	BS	Nursing	1105138012	3/26/10	43	45	42	54	50	56	59	63	66	70
20	Pensacola State College	BAS	Cybersecurity	1101110031	1/6/16	4	32	34	47	46	68	67	89	89	111
21	Polk State College	BAS	Supervision and Management	1105202991	1/21/09	266	241	256	222	200	191	176	161	146	131
21	Polk State College	BS	Nursing	1105138012	5/17/11	97	93	95	103	71	81	76	72	67	63



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21	Polk State College	BS	Criminal Justice	1104301041	7/17/12	60	47	49	57	48	49	48	48	47	47
21	Polk State College	BS	Elementary Education	1101312021	8/26/15	16	33	33	23	32	36	40	44	48	52
21	Polk State College	BS	Aerospace Science	1104901011	9/17/13	7	20	21	28	26	39	35	48	43	56
21	Polk State College	BS	Early Childhood Education	1101312101	8/26/15	6	5	8	6	3	3	4	4	4	4
22	St. Johns River State College	BAS	Organizational Management	1105202991	3/26/10	47	49	62	62	60	65	67	70	73	75
22	St. Johns River State College	BS	Nursing	1105138012	5/10/12	37	55	59	56	47	51	55	58	61	64
22	St. Johns River State College	BS	Early Childhood Education, P-K through Grade 3	1101312101	3/26/10	19	19	16	18	15	15	15	15	15	14
23	St. Petersburg College	BS	Human Services	1104400001	3/22/23	0	0	0	0	0	0	15	25	30	41
23	St. Petersburg College	BS	Prekindergarten/Primary Education with Infused ESOL and Reading	1101312101	12/18/08	0	0	0	0	0	0	0	0	0	0
23	St. Petersburg College	BAS	Veterinary Technology	1105108081	1/23/04	21	12	38	21	17	20	18	16	14	11
23	St. Petersburg College	BAS	Dental Hygiene	1105106021	3/20/03	50	58	54	58	41	42	42	42	42	42
23	St. Petersburg College	BAS	Management and Organizational Leadership	1105202991	2/20/07	176	184	238	178	191	207	208	209	210	211
23	St. Petersburg College	BS	Nursing	1105138012	10/17/01	237	223	252	192	176	166	147	127	107	87
23	St. Petersburg College	BS	Business Administration	1105202011	12/18/08	137	144	157	112	106	100	91	83	74	65
23	St. Petersburg College	BAS	Health Services Administration	1105122111	2/20/07	120	98	131	113	93	101	99	97	95	93
23	St. Petersburg College	BS	Educational Studies - non-certification	1101399991	2/20/07	68	92	114	105	82	92	98	105	111	118
23	St. Petersburg College	BAS	Technology Management	1101110051	10/17/01	127	112	144	119	88	95	89	83	77	71
23	St. Petersburg College	BAS	Public Safety Administration	1104399991	7/24/03	88	64	87	95	74	86	85	85	84	84
23	St. Petersburg College	BS	Cybersecurity	1101110034	2/12/20	0	0	0	21	52	60	71	81	91	102
23	St. Petersburg College	BS	Elementary Education	1101312021	10/17/01	56	42	69	50	54	58	57	57	57	57
23	St. Petersburg College	BS	Biology, General	1102601011	2/18/08	34	58	29	24	27	19	15	11	7	3
23	St. Petersburg College	BAS	Sustainability Management	1100302991	5/15/07	31	27	27	25	29	24	27	23	25	21
23	St. Petersburg College	BS	Public Policy and Administration	1104404011	2/18/08	27	46	31	24	22	21	20	19	17	16
23	St. Petersburg College	BAS	Paralegal Studies	1102203022	8/23/05	33	22	34	26	22	21	19	16	14	12
23	St. Petersburg College	BS	Exceptional Student Education	1101310011	10/17/01	6	6	10	9	8	8	7	7	6	6
23	St. Petersburg College	BS	Secondary Mathematics Education	1101313111	10/17/01	5	3	3	2	4	2	3	1	2	0
24	Seminole State College of Florida	BS	Public Safety Administration	1104399991	2/9/22	0	0	0	0	0	0	0	0	0	0
24	Seminole State College of Florida	BS	Elementary Education K-6	1101312021	2/9/22	0	0	0	0	0	0	0	0	0	0
24	Seminole State College of Florida	BS	Exceptional Student Education K-12	1101310011	2/9/22	0	0	0	0	0	0	0	0	0	0
24	Santa Fe College	BS	Early Childhood Education, Birth through Age 4 - non-certification	1101312102	9/21/10	9	24	27	14	22	19	17	16	15	14
24	Seminole State College of Florida	BAS	Management and Organizational Leadership	1105202991	3/30/22	0	0	0	0	69	54	65	77	88	99
24	Santa Fe College	BAS	Supervision and Organizational Management	1105202991	3/27/12	80	76	73	67	69	62	64	57	58	52
24	Santa Fe College	BAS	Health Services Administration	1105107011	1/21/09	40	46	39	28	26	23	20	17	14	11
24	Santa Fe College	BS	Nursing	1105138012	10/18/11	76	84	89	39	87	63	62	61	59	58
24	Santa Fe College	BAS	Information Technology and Security Management	1101101034	8/26/15	21	20	40	11	25	11	27	13	29	15
24	Santa Fe College	BS	Accounting	1105203011	2/16/17	0	8	18	20	28	34	40	47	53	59
24	Santa Fe College	BAS	Clinical Laboratory Science	1105110051	1/21/09	23	21	9	23	26	22	23	25	26	27
24	Santa Fe College	BAS	Multimedia and Video Production Technology	1105006021	3/18/14	9	9	7	7	6	6	5	5	4	4
24	Santa Fe College	BAS	Industrial Biotechnology	1102612011	4/16/13	3	1	3	4	7	8	8	9	10	11
25	Seminole State College of Florida	BS	Business Information Management	1105212011	9/21/10	135	146	139	128	104	106	98	90	82	74
25	Seminole State College of Florida	BS	Information Technology And Security Management	1101101034	9/21/10	129	137	135	111	92	89	85	80	76	71
25	Seminole State College of Florida	BS	Health Sciences	1105100005	8/26/15	126	128	164	147	126	139	148	157	167	176
25	Seminole State College of Florida	BAS	Interior Design	1105004083	1/21/09	28	34	35	42	47	51	56	60	65	69

**Florida College System Baccalaureate Projections  
2024 Legislative Budget Request**

College #	College	Deg	Program Title	10-Digit CIP	Program Approval	Actual Completions					Completion Projections				
						2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
25	Seminole State College of Florida	BS	Construction	1101510012	9/21/10	24	30	48	47	40	52	57	63	68	74
25	Seminole State College of Florida	BS	Nursing	1105138012	7/17/17	6	49	64	61	52	76	88	100	112	123
25	Seminole State College of Florida	BS	Engineering Technology	1101501011	9/21/10	22	22	22	17	19	17	15	14	13	11
26	South Florida State College	BAS	Supervision and Management	1105202991	9/20/11	37	35	30	41	36	38	39	40	41	42
26	South Florida State College	BS	Nursing	1105138012	1/21/14	15	15	5	14	8	12	4	7	0	3
26	South Florida State College	BS	Elementary Education	1101312021	1/21/14	13	16	8	10	13	11	10	10	10	10
27	Tallahassee Community College	BS	Exceptional Student Education	1101310011	3/22/23	0	0	0	0	0	0	15	25	30	41
27	Tallahassee Community College	BS	Elementary Education	1101312021	3/22/23	0	0	0	0	0	0	25	50	50	72
27	Tallahassee Community College	BAS	Business Administration	1105202011	3/22/23	0	0	0	0	0	0	70	100	100	141
27	Tallahassee Community College	BSN	Bachelor of Science in Nursing	1105138012	8/26/15	12	19	23	24	32	37	42	48	53	58
28	Valencia College	BAS	Business Administration	1105202011	7/7/17	8	208	421	491	468	698	814	931	1,047	1,163
28	Valencia College	BS	Radiologic and Imaging Sciences	1105109071	9/21/10	24	31	37	38	30	33	33	33	33	33
28	Valencia College	BS	Nursing	1105138012	7/7/17	0	54	110	139	140	190	221	253	284	316
28	Valencia College	BAS	Computing Technology & Software Development	1101101034	10/25/18	0	0	21	46	73	89	106	122	138	155
28	Valencia College	BS	Electrical and Computer Engineering Technology	1101503031	9/21/10	26	26	31	22	12	11	8	6	4	1
28	Valencia College	BS	Cardiopulmonary Sciences	1105109081	6/18/13	22	20	24	28	11	16	15	15	14	13

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6-DIGIT CIP	CIP LABEL	ACTUAL						AVG. ANNUAL CHANGE (AAC)	CHANGE AS % OF 2022-23	ROUNDED MATHEMATICAL ESTIMATES				
		CIP 2010		CIP 2020						2023-24 100% AAC	2024-25 90% AAC	2025-26 80% AAC	2026-27 70% AAC	2027-28 60% AAC
		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023							
010000	Agriculture Science	11	27	16	36	29	23	2	9%	30	30	30	30	30
010102	Agricultural Business/Operations	7	3	11	6	9	10	1	10%	10	10	10	10	10
010103	Ag (Food and Resource) Economics	133	147	124	114	100	87	-9	-10%	90	90	90	90	90
010901	Animal Sciences	154	151	195	144	146	129	-5	-4%	120	120	120	120	120
011001	Food Sciences and Technology	42	33	18	31	30	27	-3	-11%	30	30	30	30	30
011101	Plant Sciences	38	40	38	55	52	37	0	0%	40	40	40	40	40
011103	Horticulture Science	13	16	29	25	12	14	0	0%	10	10	10	10	10
011201	Soil Sciences	3	2	1	6	1	4	0	0%	0	0	0	0	0
030101	Natural Resources/Conservation General	85	75	63	52	42	43	-8	-19%	40	40	40	40	40
030103	Environmental Studies	146	142	176	178	195	207	12	6%	220	230	240	250	260
030104	Environmental Science	268	294	304	308	270	319	10	3%	330	340	350	360	370
030205	Marine Science	26	36	39	21	29	36	2	6%	40	40	40	40	40
030501	Forest Resources & Conservation	50	61	62	58	78	48	0	0%	50	50	50	50	50
030601	Wildlife, Fish and Wildlands Science and Managemen	46	67	49	51	38	44	0	0%	40	40	40	40	40
040201	Architecture	203	206	194	226	172	137	-13	-9%	120	110	100	90	80
040301	Urban & Regional Planning	25	34	24	23	16	13	-2	-15%	10	10	10	10	10
040401	Environmental Design/Architecture	24	24	17	23	31	17	-1	-6%	20	20	20	20	20
040601	Landscape Architecture	10	9	10	12	13	14	1	7%	20	20	20	20	20
040902	Architectural and Building Sciences/Technology					46	95	19	20%	100	100	100	100	100
050103	Asian Studies	34	37	36	29	43	26	-2	-8%	20	20	20	20	20
050107	Latin American Studies	3	14	12	8	6	9	1	11%	10	10	10	10	10
050108	Middle Eastern Studies	13	7	6	5	8	7	-1	-14%	10	10	10	10	10
050124	French and Francophone Studies	3	4	5	2	2	3	0	0%	0	0	0	0	0
050134	Latin American and Caribbean Studies	8	8	13	9	12	9	0	0%	10	10	10	10	10
050201	African-American (Black) Studies	50	39	49	36	27	28	-4	-14%	30	30	30	30	30
050207	Womens Studies	71	69	61	87	71	65	-1	-2%	60	60	60	60	60
090100	Communication, General	189	256	233	201	194	155	-7	-5%	150	140	130	130	130
090101	Speech Communication and Rhetoric	1,382	1,336	1,426	1,414	1,218	1,077	-61	-6%	1,020	970	920	880	840
090102	Communication (Mass)	875	774	531	371	360	217	-132	-61%	220	220	220	220	220
090401	Journalism	186	220	218	198	252	293	21	7%	310	330	350	370	380
090701	Radio & TV Broadcasting	351	317	292	264	255	223	-26	-12%	220	220	220	220	220
090702	Digital Communication and Media/Multimedia	387	383	442	428	450	543	31	6%	570	600	630	650	670
090900	Public Relations, Advertising, and Applied Communi	128	178	360	549	612	489	72	15%	490	490	490	490	490
090902	Public Relations & Organizational Comm	228	264	281	283	304	242	3	1%	250	250	250	250	250
090903	Advertising	312	331	330	307	304	336	5	1%	340	350	350	350	350
110101	Computer and Information Sciences, General	1,257	1,393	1,577	1,822	1,880	2,131	175	8%	2,310	2,470	2,610	2,730	2,840
110103	Information Technology	827	869	966	1,026	1,081	898	14	2%	910	920	930	940	950
110104	Informatics				10	19	41	8	20%	40	40	40	40	40
110401	Information Sciences & Studies				2	68	120	24	20%	120	120	120	120	120
110701	Computer Science		2	14	104	171	212	42	20%	210	210	210	210	210
111003	Computer and Information Systems Security/Informat		3	22	30	50	161	32	20%	160	160	160	160	160
130101	Education, General	119	130	126	159	195	193	15	8%	210	220	230	240	250
130501	Educational/Instructional Technology				3	9	6	1	17%	10	10	10	10	10
131001	Special Ed, General	169	183	202	197	162	183	3	2%	190	190	190	190	190
131003	Ed. Of the Deaf and Hearing Impaired	3	7	9	11	5	10	1	10%	10	10	10	10	10
131009	Ed. Of the Blind & Visually Handicapped	8	10	13	11	11	5	-1	-20%	10	10	10	10	10
131202	Elementary Teacher Ed	1,068	1,095	1,047	936	879	846	-44	-5%	800	760	730	700	670

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		CIP 2010		CIP 2020						2023-24 100% AAC	2024-25 90% AAC	2025-26 80% AAC	2026-27 70% AAC	2027-28 60% AAC
		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023							
131203	JR High/Middle School Ed	3	6	2	1	6	1	0	0%	0	0	0	0	0
131205	Secondary Teacher Ed	50	62	114	113	131	136	17	13%	140	140	140	140	140
131206	Teacher Education Multiple Levels	56	63	86	79	68	52	-1	-2%	50	50	50	50	50
131210	Pre-Elern/Early Childhood Teacher Ed.	322	346	329	372	361	336	3	1%	340	340	340	340	340
131301	Agricultural Teacher Ed. (Voc)	61	70	64	45	63	62	0	0%	60	60	60	60	60
131302	Art Teacher Ed.	24	15	29	22	14	14	-2	-14%	10	10	10	10	10
131305	English Teacher Ed.	93	88	83	51	62	53	-8	-15%	50	50	50	50	50
131311	Mathematics Teacher Ed.	47	44	34	41	19	16	-6	-38%	20	20	20	20	20
131312	Music Teacher Ed.	116	124	127	126	159	125	2	2%	130	130	130	130	130
131314	Physical Ed. Teaching & Coaching	538	560	581	472	263	118	-84	-71%	120	120	120	120	120
131316	Science Teacher Ed.	35	16	16	14	13	10	-5	-50%	10	10	10	10	10
131317	Social Science Teacher Ed.	92	117	68	50	55	43	-10	-23%	40	40	40	40	40
131320	Trade and Industrial Teacher Ed	28	26	19	9	6	15	-3	-20%	20	20	20	20	20
140101	Engineering, General				2	3	7	1	14%	10	10	10	10	10
140201	Aerospace, Aeronautical and Astronautical/Space En	180	258	317	332	327	347	33	10%	380	410	440	460	480
140301	Agricultural Engineering	4	4	8	4	3	7	1	14%	10	10	10	10	10
140501	Bioengineering and Biomedical Engineering	162	203	195	256	257	284	24	8%	310	330	350	370	380
140701	Chemical Engineering	347	347	309	293	271	214	-27	-13%	210	210	210	210	210
140801	Civil Engineering	668	710	785	808	797	721	11	2%	730	740	750	760	770
140803	Structural Engineering	7	6	9	11	6	6	0	0%	10	10	10	10	10
140901	Computer Engineering	426	508	536	561	634	532	21	4%	550	570	590	610	620
140903	Computer Software Engineering	61	55	56	72	68	56	-1	-2%	60	60	60	60	60
141001	Electrical and Electronics Engineering	648	665	697	767	769	751	21	3%	770	790	810	830	840
141003	Laser and Optical Engineering	13	17	19	25	36	21	2	10%	20	20	20	20	20
141401	Environmental Engineering	127	121	132	138	141	149	4	3%	150	150	150	150	150
141801	Materials Engineering	47	62	70	61	59	69	4	6%	70	70	70	70	70
141901	Mechanical Engineering	1,344	1,440	1,528	1,577	1,520	1,415	14	1%	1,430	1,440	1,450	1,460	1,470
142301	Nuclear Engineering	15	14	21	9	12	15	0	0%	20	20	20	20	20
142401	Coastal & Ocean Engineering	27	23	24	23	20	24	-1	-4%	20	20	20	20	20
142701	Industrial & Systems Engineering	103	127	119	140	123	124	4	3%	130	130	130	130	130
143501	Industrial/Manufacturing Engineering	253	207	268	231	223	240	-3	-1%	240	240	240	240	240
143801	Surveying Engineering	3	6	5	10	34	13	2	15%	10	10	10	10	10
144501	Biological/Biosystems Engineering	35	20	23	17	17	14	-4	-29%	10	10	10	10	10
150000	Engineering Technologies and Engineering-Related F	26	28	32	34	21	21	-1	-5%	20	20	20	20	20
150303	Electronic Engineering Technology	9	11	5	8	6	4	-1	-25%	0	0	0	0	0
151001	Construction/Building Tech.	143	202	241	246	257	265	24	9%	290	310	330	350	360
151102	Surveying	23	16	14	20	14	7	-3	-43%	10	10	10	10	10
159999	Engineering Technologies and Engineering-Related F			4	11	31	30	6	20%	30	30	30	30	30
160101	Foreign Lang, Multiple	41	97	169	153	127	145	21	14%	150	150	150	150	150
160102	Linguistics	78	87	47	45	46	51	-5	-10%	50	50	50	50	50
160399	East Asian Lang/Literature	36	35	20	22	17	15	-4	-27%	20	20	20	20	20
160402	Russian	21	21	8	16	5	3	-4	-133%	0	0	0	0	0
160501	German Language and Literature	16	5	5	8	6	6	-2	-33%	10	10	10	10	10
160901	French	49	46	29	19	25	17	-6	-35%	20	20	20	20	20
160902	Italian	9	6	6	4	6	3	-1	-33%	0	0	0	0	0
160905	Spanish	235	221	208	172	170	140	-19	-14%	140	140	140	140	140
160908	Hispanic and Latin American Languages, Literatures				1	19	21	4	19%	20	20	20	20	20

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		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023							
161200	Classics	37	35	32	24	36	36	0	0%	40	40	40	40	40
161603	Sign Language Interpretation & Translation	13	16	18	17	14	14	0	0%	10	10	10	10	10
190701	Home & Family Life	212	264	309	328	274	246	7	3%	250	260	270	280	280
190707	Family and Community Studies	126	103	122	105	91	70	-11	-16%	70	70	70	70	70
190901	Textiles & Clothing	171	149	165	145	95	68	-21	-31%	70	70	70	70	70
220000	Law	184	246	214	264	235	257	15	6%	270	280	290	300	310
220302	Legal Assisting	176	117	120	101	79	111	-13	-12%	110	110	110	110	110
230101	English, General	1,606	1,605	1,514	1,462	1,373	1,353	-51	-4%	1,300	1,250	1,210	1,170	1,140
231303	Professional, Technical, Business, and Scientific	23	15	16	20	13	27	1	4%	30	30	30	30	30
231304	Rhetoric and Composition	31	32	31	26	27	21	-2	-10%	20	20	20	20	20
240101	Liberal Arts & Sciences	335	390	683	589	555	471	27	6%	500	520	540	560	580
240103	Humanities	141	137	150	132	98	119	-4	-3%	120	120	120	120	120
240199	New College/Honors College	176	203	141	127	116	111	-13	-12%	110	110	110	110	110
260101	Biology, General	3,072	3,245	3,502	3,654	3,650	3,523	90	3%	3,610	3,690	3,760	3,820	3,870
260102	Biomedical Sciences	964	1,120	1,152	1,361	1,322	1,329	73	5%	1,400	1,470	1,530	1,580	1,620
260202	Biochemistry	76	71	95	95	119	108	6	6%	110	120	130	130	130
260301	Botany, General	7	12	12	9	11	8	0	0%	10	10	10	10	10
260406	Cell/Cellular & Molecular Biology					17	32	6	19%	30	30	30	30	30
260503	Microbiology/Bacteriology	226	250	263	261	281	273	9	3%	280	290	300	310	320
260701	Zoology	25	26	18	32	28	40	3	8%	40	40	40	40	40
260702	Entomology	16	11	16	15	15	16	0	0%	20	20	20	20	20
260908	Exercise Physiology	524	472	412	405	417	414	-22	-5%	390	370	350	340	330
261104	Computational Biology	4	5	7	7	4	3	0	0%	0	0	0	0	0
261201	Biotechnology	41	37	36	40	33	37	-1	-3%	40	40	40	40	40
261302	Marine/Aquatic Biology	43	58	51	55	71	98	11	11%	100	100	100	100	100
261501	Neuroscience			15	44	100	117	23	20%	120	120	120	120	120
270101	Mathematics, General	344	380	371	364	328	365	4	1%	370	370	370	370	370
270501	Statistics	174	193	195	234	236	253	16	6%	270	280	290	300	310
300000	Multi-/Interdisciplinary Studies, General	1,547	1,576	2,161	2,324	2,017	2,124	115	5%	2,240	2,340	2,430	2,510	2,580
300101	Interdisc. Biological & Physical Sciences	73	86	518	637	865	665	118	18%	670	670	670	670	670
301101	Gerontology	18	8	14	6	10	2	-3	-150%	0	0	0	0	0
301901	Nutrition Science	112	143	122	118	110	108	-1	-1%	110	110	110	110	110
302001	International/Global Studies	210	210	225	204	200	213	1	0%	210	210	210	210	210
303001	Computational Science	3	6	6	13	14	4	0	0%	0	0	0	0	0
303201	Marine Sciences				23	18	30	6	20%	30	30	30	30	30
303301	Sustainability Studies	67	102	119	127	174	190	25	13%	190	190	190	190	190
307001	Data Science, General				10	7	10	2	20%	10	10	10	10	10
307102	Business Analytics				14	17	21	4	19%	20	20	20	20	20
309999	Independent/Interdisc./Comparative Studies	1,037	1,205	664	68	53	47	-198	-421%	50	50	50	50	50
310301	Recreation, Leisure Studies	319	305	333	311	259	238	-16	-7%	220	210	200	190	180
310501	Health and Physical Education	155	140	95	60	27	38	-23	-61%	40	40	40	40	40
310504	Sport Business Management	318	365	369	420	406	411	19	5%	430	450	470	480	490
310505	Exercise Sci/Physiol/Mvmt Studies	227	223	241	323	437	570	69	12%	570	570	570	570	570
380101	Philosophy	219	259	234	246	213	192	-5	-3%	190	190	190	190	190
380201	Religious Studies	61	58	58	52	55	53	-2	-4%	50	50	50	50	50
380206	Jewish/Judaic Studies	7	4	1	1	1	4	-1	-25%	0	0	0	0	0
389999	Philosophy & Religion		3	5	2	2	3	1	33%	0	0	0	0	0

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6-DIGIT CIP	CIP LABEL	ACTUAL						AVG. ANNUAL CHANGE (AAC)	CHANGE AS % OF 2022-23	ROUNDED MATHEMATICAL ESTIMATES					
		CIP 2010		CIP 2020						2023-24	2024-25	2025-26	2026-27	2027-28	
		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023			100% AAC	90% AAC	80% AAC	70% AAC	60% AAC	
400201	Astronomy	11	8	21	28	14	19	2	11%	20	20	20	20	20	
400401	Atmospheric Sci. & Meteorology	17	22	20	13	23	28	2	7%	30	30	30	30	30	
400501	Chemistry	460	505	478	482	481	468	2	0%	470	470	470	470	470	
400599	Chemical Sciences/Industrial Chemistry	19	10	11	10	7	1	-4	-400%	0	0	0	0	0	
400601	Geology	129	97	99	90	108	90	-8	-9%	80	70	60	50	50	
400699	Geological and Related Sciences Other		7	18	5	19	28	6	21%	30	30	30	30	30	
400801	Physics	182	166	201	186	168	174	-2	-1%	170	170	170	170	170	
400899	Radiation Physics	6	5	13	6	8	10	1	10%	10	10	10	10	10	
420101	Psychology, General	5,178	5,374	5,517	6,068	6,290	6,359	236	4%	6,600	6,810	7,000	7,170	7,310	
422706	Physiological Psychology/Psychobiology	78	120	135	148	138	151	15	10%	170	180	190	200	210	
422799	Research and Experimental Psychology, Other	282	299	313	344	281	335	11	3%	350	360	370	380	390	
430104	Criminal Justice Studies	2,271	2,346	2,389	2,483	2,486	2,149	-24	-1%	2,130	2,110	2,090	2,070	2,060	
430107	Law Enforcement/Police Science		30	29	26	38	35	37	1	3%	40	40	40	40	40
430203	Fire Science/Fire-fighting	32	35	43	50	41	43	2	5%	50	50	50	50	50	
430302	Crisis/Emergency/Disaster Management			15	29	53	92	18	20%	90	90	90	90	90	
430402	Criminalistics and Criminal Science			60	87	111	104	21	20%	100	100	100	100	100	
430403	Cyber/Computer Forensics and Counterterrorism			39	47	38	45	9	20%	50	50	50	50	50	
430406	Forensic Science and Technology			33	40	54	43	9	21%	40	40	40	40	40	
439999	Homeland Security, Law Enforcement, Firefighting a	53	44	63	66	56	42	-2	-5%	40	40	40	40	40	
440000	Public Administration & Social Services Profession	89	77	60	91	110	87	0	0%	90	90	90	90	90	
440401	Public Administration	201	221	224	240	202	169	-6	-4%	160	160	160	160	160	
440701	Social Work, General	848	764	798	747	794	712	-27	-4%	690	670	650	630	610	
450101	Social Sciences, General	518	530	520	539	446	383	-27	-7%	360	340	320	300	280	
450201	Anthropology	504	435	477	422	414	435	-14	-3%	420	410	400	390	380	
450401	Criminology	603	579	631	620	649	641	8	1%	650	660	670	680	690	
450601	Economics	962	1,022	1,072	1,055	994	891	-14	-2%	880	870	860	850	840	
450603	Econometrics and Quantitative Economics					21	176	35	20%	180	180	180	180	180	
450701	Geography	102	115	92	86	84	49	-11	-22%	50	50	50	50	50	
450901	International Relations and Affairs	814	764	771	711	719	609	-41	-7%	570	530	500	470	450	
451001	Political Science & Government	1,811	1,852	1,962	2,054	2,051	1,990	36	2%	2,030	2,060	2,090	2,120	2,140	
451101	Sociology	1,036	869	837	821	753	608	-86	-14%	610	610	610	610	610	
459999	Maritime Studies	12	11	14	10	16	11	0	0%	10	10	10	10	10	
500102	Digital Arts	208	248	344	455	514	597	78	13%	600	600	600	600	600	
500301	Dance	39	59	67	68	57	71	6	8%	80	90	100	100	100	
500408	Interior Design	52	61	67	64	70	49	-1	-2%	50	50	50	50	50	
500409	Graphic Design	56	57	63	73	62	78	4	5%	80	80	80	80	80	
500501	Dramatic Arts	333	305	338	338	327	315	-4	-1%	310	310	310	310	310	
500602	Cinematography and Film/Video Production	137	138	151	166	199	213	15	7%	230	240	250	260	270	
500605	Photography	17	8	8	5	21	1	-3	-300%	0	0	0	0	0	
500701	Visual Art, General	356	364	365	352	344	329	-5	-2%	320	320	320	320	320	
500702	Studio/Fine Art	478	491	500	442	387	350	-26	-7%	320	300	280	260	240	
500703	Art History & Appreciation	64	65	82	65	71	90	5	6%	100	110	110	110	110	
500901	Music, General	143	147	174	142	159	170	5	3%	180	190	190	190	190	
500903	Music Performance	142	145	110	124	140	127	-3	-2%	120	120	120	120	120	
500904	Music Composition	5	5	5	5	4	5	0	0%	10	10	10	10	10	
500910	Jazz Studies	10	4	9	9	7	2	-2	-100%	0	0	0	0	0	
501001	Arts, Entertainment, and Media Management, General	14	94	150	169	192	168	31	18%	170	170	170	170	170	

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		ACTUAL						AVG. ANNUAL CHANGE (AAC)	CHANGE AS % OF 2022-23	ROUNDED MATHEMATICAL ESTIMATES				
		CIP 2010		CIP 2020						2023-24 100% AAC	2024-25 90% AAC	2025-26 80% AAC	2026-27 70% AAC	2027-28 60% AAC
6-DIGIT CIP	CIP LABEL	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023							
501003	Music Management	27	17	15	10	22	16	-2	-13%	20	20	20	20	20
509999	Music Studies	23	15	14	15	21	9	-3	-33%	10	10	10	10	10
510000	Health Professions and Related Programs	2,403	2,779	2,957	3,320	3,416	3,384	196	6%	3,580	3,760	3,920	4,060	4,180
510201	Communication Sciences and Disorders, General	38	48	70	47	16	1	-7	-700%	0	0	0	0	0
510204	Speech Pathology and Audiology	516	547	545	519	559	513	-1	0%	510	510	510	510	510
510701	Health Services Administration	1,057	1,001	991	889	780	652	-81	-12%	650	650	650	650	650
510706	Health Information Management	46	68	41	66	49	65	4	6%	70	70	70	70	70
510718	Long Term Care Administration/Management					2	4	1	25%	0	0	0	0	0
510908	Cardiopulmonary Sciences(Resp Ther)	15	9	15	11	11	15	0	0%	20	20	20	20	20
510913	Athletic Training	106	129	117	94	75	56	-10	-18%	60	60	60	60	60
511005	Clinical Laboratory Science/Medical Technology/Tec	68	79	74	79	82	81	3	4%	80	80	80	80	80
511504	Community Health Liaison	18	9	6	11	3	6	-2	-33%	10	10	10	10	10
512099	Pharmaceutical Sciences				9	7	8	2	25%	10	10	10	10	10
512201	Public Health, General	317	325	350	399	518	573	51	9%	620	670	710	750	780
512208	Community Health	251	335	273	222	217	175	-15	-9%	160	150	140	130	120
512305	Music Therapy	11	12	19	19	18	17	1	6%	20	20	20	20	20
512399	Rehabilitation/Therapeutic Prof., Other				6	47	80	16	20%	80	80	80	80	80
513101	Dietetics/Nutritional Services	225	199	207	192	167	167	-12	-7%	160	150	140	130	120
513102	Clinical Nutrition/Nutritionist	28	28	21	28	25	28	0	0%	30	30	30	30	30
513801	Registered Nursing/Registered Nurse	2,964	3,094	3,079	3,012	2,966	2,901	-13	0%	2,890	2,880	2,870	2,860	2,850
520101	Business, General	795	954	862	1,014	1,010	1,049	51	5%	1,100	1,150	1,190	1,230	1,260
520201	Business Administration and Management	2,220	2,264	2,279	2,383	2,371	2,273	11	0%	2,280	2,290	2,300	2,310	2,320
520203	Logistics, Materials, and Supply Chain Management	101	138	167	190	167	175	15	9%	190	200	210	220	230
520206	Non-Profit Management	1	9	23	12	15	17	3	18%	20	20	20	20	20
520301	Accounting	1,775	1,741	1,673	1,634	1,666	1,352	-85	-6%	1,270	1,190	1,120	1,060	1,010
520601	Business Managerial Economics	102	109	103	102	95	90	-2	-2%	90	90	90	90	90
520701	Entrepreneurship	16	72	107	95	110	143	25	17%	140	140	140	140	140
520801	Finance, General	2,969	2,902	2,834	2,913	2,822	2,845	-25	-1%	2,820	2,800	2,780	2,760	2,750
520804	Financial Planning		22	21	22	26	27	5	19%	30	30	30	30	30

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				CIP 2010		CIP 2020				2023-24 100% AAC	2024-25 90% AAC	2025-26 80% AAC	2026-27 70% AAC	2027-28 60% AAC
				2017-2018	2018-2019	2019-2020	2020-2021							
010000	Agribusiness & Agric. Production	175	159	172	185	213	241	13	5%	250	260	270	280	280
010102	Agricultural Business/Operations	43	39	47	49	46	59	3	5%	60	60	60	60	60
010103	Ag (Food and Resource) Economics	469	433	394	336	303	277	-38	-14%	280	280	280	280	280
010901	Animal Sciences	686	708	674	622	565	511	-35	-7%	480	450	420	400	400
011001	Food Sciences and Technology	132	130	115	121	127	142	2	1%	140	140	140	140	140
011101	Plant Sciences	157	176	172	178	145	118	-8	-7%	110	100	90	80	80
011103	Horticulture Science	70	81	75	54	40	40	-6	-15%	40	40	40	40	40
011201	Soil Sciences	13	14	13	12	13	20	1	5%	20	20	20	20	20
030101	Natural Resources/Conservation General	174	156	164	125	118	113	-12	-11%	110	110	110	110	110
030103	Environmental Studies	770	886	879	963	1,017	1,011	48	5%	1,060	1,100	1,140	1,170	1,170
030104	Environmental Science	1,339	1,343	1,334	1,363	1,445	1,498	32	2%	1,530	1,560	1,590	1,610	1,610
030205	Marine Science	225	246	226	234	268	288	13	5%	300	310	320	330	330
030501	Forest Resources & Conservation	199	208	218	221	213	189	-2	-1%	190	190	190	190	190
030601	Wildlife, Fish and Wildlands Science and Managemen	230	250	240	238	259	273	9	3%	280	290	300	310	310
040201	Architecture	1,471	1,537	1,331	1,274	793	561	-182	-32%	560	560	560	560	560
040301	Urban & Regional Planning	123	113	91	99	75	70	-11	-16%	70	70	70	70	70
040401	Environmental Design/Architecture	73	88	100	113	107	92	4	4%	100	100	100	100	100
040601	Landscape Architecture	112	100	110	113	110	118	1	1%	120	120	120	120	120
040902	Architectural and Building Sciences/Technology					810	945	189	20%	950	950	950	950	950
049999	Architecture Studies Other			288	654	713	750	150	20%	750	750	750	750	750
050103	Asian Studies	115	112	123	133	149	151	7	5%	160	170	180	190	190
050105	Russian, Central European, East European and Euras	3	2	3	2	3	2	0	0%	0	0	0	0	0
050107	Latin American Studies	18	29	21	23	18	15	-1	-7%	10	10	10	10	10
050108	Middle Eastern Studies	11	12	12	11	11	6	-1	-17%	10	10	10	10	10
050124	French and Francophone Studies	12	9	11	12	8	7	-1	-14%	10	10	10	10	10
050134	Latin American and Caribbean Studies	21	28	36	27	25	18	-1	-6%	20	20	20	20	20
050201	African-American (Black) Studies	165	176	145	111	77	57	-22	-39%	60	60	60	60	60
050207	Womens Studies	151	151	146	142	126	116	-7	-6%	110	100	90	90	90
090100	Communication, General	950	991	900	818	720	707	-49	-7%	660	620	580	550	550
090101	Speech Communication and Rhetoric	5,062	5,064	5,057	4,850	4,395	4,365	-139	-3%	4,230	4,110	4,000	3,900	3,900
090102	Communication (Mass)	3,924	2,632	1,858	1,461	1,017	735	-638	-87%	740	740	740	740	740
090401	Journalism	1,314	1,321	1,081	1,105	1,155	1,074	-48	-4%	1,030	990	950	920	920
090701	Radio & TV Broadcasting	1,273	1,201	994	893	814	771	-100	-13%	770	770	770	770	770
090702	Digital Communication and Media/Multimedia	1,739	1,950	2,052	2,211	2,482	2,452	143	6%	2,600	2,730	2,840	2,940	2,940
090900	Public Relations, Advertising, and Applied Communi	529	1,228	1,788	1,977	1,889	1,719	238	14%	1,720	1,720	1,720	1,720	1,720
090902	Public Relations & Organizational Comm	1,063	1,103	1,101	1,019	973	869	-39	-4%	830	800	770	740	740
090903	Advertising	1,340	1,288	972	1,000	1,032	1,120	-44	-4%	1,080	1,040	1,010	980	980
099999	Communications, Other			762	718	662	820	164	20%	820	820	820	820	820
110101	Computer and Information Sciences, General	8,998	9,945	10,593	11,530	12,600	14,761	1,153	8%	15,910	16,950	17,870	18,680	18,680
110103	Information Technology	4,290	4,674	4,877	4,811	4,287	4,056	-47	-1%	4,010	3,970	3,930	3,900	3,900
110104	Informatics			154	110	157	193	39	20%	190	190	190	190	190
110401	Information Sciences & Studies			13	170	601	735	147	20%	740	740	740	740	740
110701	Computer Science		113	375	1,131	1,339	1,426	285	20%	1,430	1,430	1,430	1,430	1,430
110802	Data Modeling/Warehousing & Database Adm	60	56	41	31	1	1	-12	-1200%	0	0	0	0	0
110899	Computer Software & Media Applications Other	662	702	619	579	2	1	-132	-13200%	0	0	0	0	0
111003	Computer and Information Systems Security/Informat		142	413	646	985	1,296	259	20%	1,300	1,300	1,300	1,300	1,300



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		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023			100% AAC	90% AAC	80% AAC	70% AAC	60% AAC
130101	Education, General	446	464	562	649	784	786	68	9%	850	910	960	1,010	1,010
130501	Educational/Instructional Technology			14	35	49	50	10	20%	50	50	50	50	50
130701	International & Comparative Ed					2	4	1	25%	0	0	0	0	0
131001	Special Ed, General	773	803	655	739	758	727	-9	-1%	720	710	700	690	690
131003	Ed. Of the Deaf and Hearing Impaired	24	37	21	22	18	19	-1	-5%	20	20	20	20	20
131009	Ed. Of the Blind & Visually Handicapped	25	35	31	28	22	14	-2	-14%	10	10	10	10	10
131202	Elementary Teacher Ed	5,070	4,618	3,385	3,346	3,423	3,099	-394	-13%	3,100	3,100	3,100	3,100	3,100
131203	JR High/Middle School Ed	12	13	6	6	6	3	-2	-67%	0	0	0	0	0
131205	Secondary Teacher Ed	354	520	310	328	390	427	15	4%	440	450	460	470	470
131206	Teacher Education Multiple Levels	392	407	306	271	208	142	-50	-35%	140	140	140	140	140
131210	Pre-Elem/Early Childhood Teacher Ed.	1,607	1,592	1,370	1,367	1,367	1,284	-65	-5%	1,220	1,160	1,110	1,070	1,070
131301	Agricultural Teacher Ed. (Voc)	184	190	176	165	163	138	-9	-7%	130	120	110	100	100
131302	Art Teacher Ed.	118	93	86	73	61	46	-14	-30%	50	50	50	50	50
131305	English Teacher Ed.	521	408	323	387	359	324	-39	-12%	320	320	320	320	320
131311	Mathematics Teacher Ed.	281	218	158	139	84	63	-44	-70%	60	60	60	60	60
131312	Music Teacher Ed.	828	874	736	727	691	627	-40	-6%	590	550	520	490	490
131314	Physical Ed. Teaching & Coaching	2,377	2,335	1,741	993	622	416	-392	-94%	420	420	420	420	420
131316	Science Teacher Ed.	152	99	101	106	91	71	-16	-23%	70	70	70	70	70
131317	Social Science Teacher Ed.	488	421	274	243	230	210	-56	-27%	210	210	210	210	210
131320	Trade and Industrial Teacher Ed	98	73	45	32	31	35	-13	-37%	40	40	40	40	40
139999	Education, Other	571	619	3,319	2,915	2,745	2,474	381	15%	2,470	2,470	2,470	2,470	2,470
140101	Engineering, General				11	29	50	10	20%	50	50	50	50	50
140201	Aerospace, Aeronautical and Astronautical/Space En	1,652	1,843	1,471	1,609	1,656	1,620	-6	0%	1,610	1,610	1,610	1,610	1,610
140301	Agricultural Engineering	30	41	30	28	25	28	0	0%	30	30	30	30	30
140501	Bioengineering and Biomedical Engineering	1,070	1,161	1,526	1,673	1,686	1,690	124	7%	1,810	1,920	2,020	2,110	2,110
140701	Chemical Engineering	1,809	1,845	1,621	1,421	1,222	1,048	-152	-15%	1,050	1,050	1,050	1,050	1,050
140801	Civil Engineering	4,081	4,223	4,260	4,386	3,752	3,493	-118	-3%	3,380	3,270	3,180	3,100	3,100
140803	Structural Engineering	81	92	50	52	59	58	-5	-9%	50	50	50	50	50
140901	Computer Engineering	3,372	3,591	3,136	3,174	3,103	2,917	-91	-3%	2,830	2,750	2,680	2,620	2,620
140903	Computer Software Engineering	398	430	456	446	443	471	15	3%	490	500	510	520	520
141001	Electrical and Electronics Engineering	3,658	3,844	3,743	3,742	3,521	3,334	-65	-2%	3,270	3,210	3,160	3,120	3,120
141003	Laser and Optical Engineering	127	148	134	138	150	145	4	3%	150	150	150	150	150
141201	Engineering Physics/Applied Physics			3	22	39	36	7	19%	40	40	40	40	40
141401	Environmental Engineering	808	802	719	726	704	725	-17	-2%	710	700	690	680	680
141801	Materials Engineering	279	276	254	263	247	261	-4	-2%	260	260	260	260	260
141901	Mechanical Engineering	8,390	8,650	7,797	7,767	7,450	7,140	-250	-4%	6,890	6,670	6,470	6,300	6,300
142301	Nuclear Engineering	80	79	77	73	88	86	1	1%	90	90	90	90	90
142401	Coastal & Ocean Engineering	113	112	92	84	64	55	-12	-22%	60	60	60	60	60
142701	Industrial & Systems Engineering	592	610	555	521	481	470	-24	-5%	450	430	410	390	390
143501	Industrial/Manufacturing Engineering	1,155	1,154	968	929	930	868	-57	-7%	810	760	710	670	670
143601	Manufacturing Engineering					7	16	3	19%	20	20	20	20	20
143801	Surveying Engineering	22	33	71	81	71	51	6	12%	50	50	50	50	50
144501	Biological/Biosystems Engineering	125	111	123	99	98	95	-6	-6%	90	90	90	90	90
149999	Telecommunications/Networking	2,942	2,116	4,426	4,591	4,867	5,287	469	9%	5,760	6,180	6,560	6,890	6,890
150000	Engineering Technologies and Engineering-Related F	138	141	140	113	89	84	-11	-13%	80	80	80	80	80
150303	Electronic Engineering Technology	35	31	28	33	32	39	1	3%	40	40	40	40	40

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		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023			100% AAC	90% AAC	80% AAC	70% AAC	60% AAC
151001	Construction/Building Tech.	1,040	1,164	1,284	1,376	1,484	1,645	121	7%	1,770	1,880	1,980	2,070	2,070
151102	Surveying	77	78	76	72	84	92	3	3%	100	100	100	100	100
159999	Engineering Technologies and Engineering-Related F	2	46	121	156	142	113	22	19%	110	110	110	110	110
160101	Foreign Lang, Multiple	209	324	399	430	392	388	36	9%	420	450	480	510	510
160102	Linguistics	270	235	181	144	144	149	-24	-16%	150	150	150	150	150
160399	East Asian Lang/Literature	76	67	60	48	46	42	-7	-17%	40	40	40	40	40
160402	Russian	33	20	15	12	8	2	-6	-300%	0	0	0	0	0
160501	German Language and Literature	14	7	10	11	6	7	-1	-14%	10	10	10	10	10
160901	French	119	110	84	64	58	35	-17	-49%	40	40	40	40	40
160902	Italian	11	7	6	5	7	7	-1	-14%	10	10	10	10	10
160904	Portuguese	11	16	13	12	5	2	-2	-100%	0	0	0	0	0
160905	Spanish	505	487	471	393	363	333	-34	-10%	330	330	330	330	330
160908	Hispanic and Latin American Languages, Literatures			11	22	37	49	10	20%	50	50	50	50	50
161200	Classics	72	67	57	70	80	74	0	0%	70	70	70	70	70
161203	Latin	2	2	1	1	2	1	0	0%	0	0	0	0	0
161603	Sign Language Interpretation & Translation	67	85	48	43	50	55	-2	-4%	50	50	50	50	50
169999	Foreign Languages and Literatures, Oth.	10	11	54	60	52	45	7	16%	50	50	50	50	50
190701	Home & Family Life	927	970	942	788	634	610	-63	-10%	610	610	610	610	610
190707	Family and Community Studies	433	416	384	320	277	227	-41	-18%	230	230	230	230	230
190901	Textiles & Clothing	535	526	478	364	264	217	-64	-29%	220	220	220	220	220
220000	Law	791	948	929	961	825	763	-6	-1%	760	760	760	760	760
220302	Legal Assisting	939	464	430	413	429	435	-101	-23%	440	440	440	440	440
229999	Law and Legal Studies, Other			15	19	24	28	6	21%	30	30	30	30	30
230101	English, General	5,993	5,835	5,626	5,366	5,100	5,000	-199	-4%	4,800	4,620	4,460	4,320	4,320
231303	Professional, Technical, Business, and Scientific	83	77	58	52	72	86	1	1%	90	90	90	90	90
231304	Rhetoric and Composition	115	104	90	84	77	79	-7	-9%	70	60	50	50	50
240101	Liberal Arts & Sciences	2,716	2,964	2,249	2,046	1,955	1,620	-219	-14%	1,620	1,620	1,620	1,620	1,620
240102	Applied Science	1,106	1,177	7,743	6,531	7,177	7,228	1,224	17%	7,230	7,230	7,230	7,230	7,230
240103	Humanities	648	613	516	472	473	446	-40	-9%	410	370	340	310	310
240199	New College/Honors College	1,330	1,102	1,084	942	800	864	-93	-11%	860	860	860	860	860
260101	Biology, General	21,043	21,159	20,941	21,467	21,411	20,030	-203	-1%	19,830	19,650	19,490	19,350	19,350
260102	Biomedical Sciences	7,295	7,456	7,743	6,767	5,660	4,977	-464	-9%	4,510	4,090	3,720	3,400	3,400
260202	Biochemistry	675	837	875	914	932	949	55	6%	1,000	1,050	1,090	1,130	1,130
260301	Botany, General	43	45	44	38	47	47	1	2%	50	50	50	50	50
260406	Cell/Cellular & Molecular Biology					177	247	49	20%	250	250	250	250	250
260503	Microbiology/Bacteriology	1,182	1,272	1,247	1,221	1,240	1,176	-1	0%	1,180	1,180	1,180	1,180	1,180
260701	Zoology	105	112	128	149	169	161	11	7%	170	180	190	200	200
260702	Entomology	61	63	70	69	70	79	4	5%	80	80	80	80	80
260908	Exercise Physiology	2,147	1,944	1,843	1,853	1,882	1,903	-49	-3%	1,850	1,810	1,770	1,740	1,740
261104	Computational Biology	26	21	19	23	28	21	-1	-5%	20	20	20	20	20
261201	Biotechnology	238	245	251	187	135	105	-27	-26%	110	110	110	110	110
261302	Marine/Aquatic Biology	418	447	456	589	800	913	99	11%	910	910	910	910	910
261501	Neuroscience		139	339	457	524	620	124	20%	620	620	620	620	620
269999	Medical Sciences	635	657	629	1,945	2,293	2,422	357	15%	2,420	2,420	2,420	2,420	2,420
270101	Mathematics, General	1,923	1,849	1,781	1,712	1,652	1,583	-68	-4%	1,520	1,460	1,410	1,360	1,360
270301	Applied Mathematics, General			2	14	27	27	5	19%	30	30	30	30	30

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270304	Computational and Applied Mathematics			8	13	43	102	20	20%	100	100	100	100	100
270501	Statistics	724	739	770	844	871	874	30	3%	900	930	950	970	970
290207	Cyber/Electronic Operations and Warfare					12	15	3	20%	20	20	20	20	20
300000	Multi-/Interdisciplinary Studies, General	5,059	5,235	5,578	5,189	4,826	4,713	-69	-1%	4,640	4,580	4,530	4,480	4,480
300101	Interdisc. Biological & Physical Sciences	201	193	403	1,040	976	972	154	16%	970	970	970	970	970
301101	Gerontology	30	24	25	15	15	13	-3	-23%	10	10	10	10	10
301901	Nutrition Science	481	470	400	391	387	413	-14	-3%	400	390	380	370	370
302001	International/Global Studies	835	842	804	757	783	806	-6	-1%	800	800	800	800	800
303001	Computational Science	35	43	49	42	39	29	-1	-3%	30	30	30	30	30
303201	Marine Sciences				32	104	140	28	20%	140	140	140	140	140
303301	Sustainability Studies	248	437	495	544	583	581	67	12%	580	580	580	580	580
307001	Data Science, General				30	110	278	56	20%	280	280	280	280	280
307102	Business Analytics				80	99	126	25	20%	130	130	130	130	130
309999	Independent/Interdisc./Comparative Studies	1,088	1,322	1,399	282	168	155	-187	-121%	160	160	160	160	160
310301	Recreation, Leisure Studies	1,421	1,427	1,327	1,277	1,041	917	-101	-11%	920	920	920	920	920
310501	Health and Physical Education	593	404	258	192	162	192	-80	-42%	190	190	190	190	190
310504	Sport Business Management	1,467	1,640	1,689	1,736	1,782	1,802	67	4%	1,870	1,930	1,980	2,030	2,030
310505	Exercise Sci/Physiol/Mvmnt Studies	1,643	1,623	1,570	2,310	2,730	2,916	255	9%	3,170	3,400	3,600	3,780	3,780
319999	Parks, Rcrtn, Leisure & Fitness Stud., Other	55	13	13	692	669	749	139	19%	750	750	750	750	750
380101	Philosophy	884	887	815	835	788	700	-37	-5%	660	630	600	570	570
380201	Religious Studies	208	181	176	183	183	155	-11	-7%	140	130	120	110	110
380206	Jewish/Judaic Studies	12	9	4	8	1	4	-2	-50%	0	0	0	0	0
389999	Philosophy & Religion	20	16	14	15	15	22	0	0%	20	20	20	20	20
400201	Astronomy	47	74	91	89	91	115	14	12%	120	120	120	120	120
400401	Atmospheric Sci. & Meteorology	102	97	109	123	139	132	6	5%	140	150	160	160	160
400501	Chemistry	3,762	3,673	3,449	3,355	3,163	2,881	-176	-6%	2,710	2,550	2,410	2,290	2,290
400599	Chemical Sciences/Industrial Chemistry	51	38	30	29	23	16	-7	-44%	20	20	20	20	20
400699	Geological and Related Sciences Other		24	63	90	134	161	32	20%	160	160	160	160	160
400801	Physics	1,354	1,306	1,272	1,246	1,196	1,147	-41	-4%	1,110	1,070	1,040	1,010	1,010
400899	Radiation Physics	32	32	28	23	25	25	-1	-4%	20	20	20	20	20
409999	Geophysical Fluid Dynamics				78	42	47	9	19%	50	50	50	50	50
420101	Psychology, General	20,907	21,776	22,983	24,500	25,486	25,319	882	3%	26,200	26,990	27,700	28,320	28,320
422706	Physiological Psychology/Psychobiology	604	625	667	709	800	878	55	6%	930	980	1,020	1,060	1,060
422799	Research and Experimental Psychology, Other	1,239	1,254	1,353	1,388	1,361	1,469	46	3%	1,520	1,560	1,600	1,630	1,630
430104	Criminal Justice Studies	9,428	9,540	9,491	9,361	8,908	8,197	-246	-3%	7,950	7,730	7,530	7,360	7,360
430107	Law Enforcement/Police Science	129	136	142	148	158	155	5	3%	160	170	170	170	170
430203	Fire Science/Fire-fighting	170	216	247	278	265	241	14	6%	260	270	280	290	290
430302	Crisis/Emergency/Disaster Management		24	92	152	254	301	60	20%	300	300	300	300	300
430402	Criminalistics and Criminal Science			429	535	600	640	128	20%	640	640	640	640	640
430403	Cyber/Computer Forensics and Counterterrorism			246	281	249	228	46	20%	230	230	230	230	230
430406	Forensic Science and Technology			471	570	636	659	132	20%	660	660	660	660	660
439999	Homeland Security, Law Enforcement, Firefighting a	234	237	310	272	262	238	1	0%	240	240	240	240	240
440000	Public Admin & Social Serv Profs	264	218	287	339	330	232	-6	-3%	230	230	230	230	230
440401	Public Administration	864	900	868	794	649	499	-73	-15%	500	500	500	500	500
440701	Social Work, General	2,921	2,821	2,481	2,398	2,297	2,182	-148	-7%	2,030	1,900	1,780	1,680	1,680
449999	Public Affairs	2	118	420	442	424	379	75	20%	380	380	380	380	380

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450101	Social Sciences, General	2,069	1,964	1,908	1,720	1,535	1,527	-108	-7%	1,420	1,320	1,230	1,150	1,150
450201	Anthropology	1,828	1,712	1,638	1,562	1,538	1,454	-75	-5%	1,380	1,310	1,250	1,200	1,200
450401	Criminology	2,115	2,149	2,156	2,140	2,107	2,081	-7	0%	2,070	2,060	2,050	2,050	2,050
450601	Economics	3,722	3,675	3,610	3,729	3,832	3,533	-38	-1%	3,500	3,470	3,440	3,410	3,410
450603	Econometrics and Quantitative Economics					71	734	147	20%	730	730	730	730	730
450701	Geography	378	376	328	305	305	206	-34	-17%	210	210	210	210	210
450901	International Relations and Affairs	2,781	2,622	2,483	2,220	2,082	1,795	-197	-11%	1,800	1,800	1,800	1,800	1,800
451001	Political Science & Government	7,116	7,328	7,441	7,683	7,738	7,434	64	1%	7,500	7,560	7,610	7,660	7,660
451101	Sociology	3,223	2,934	2,795	2,622	2,354	1,948	-255	-13%	1,950	1,950	1,950	1,950	1,950
459999	Maritime Studies	75	68	78	210	138	99	5	5%	100	110	110	110	110
500102	Digital Arts	1,341	1,454	1,724	2,293	2,717	2,689	270	10%	2,690	2,690	2,690	2,690	2,690
500301	Dance	266	292	310	312	289	284	4	1%	290	290	290	290	290
500408	Interior Design	312	317	325	296	285	271	-8	-3%	260	250	240	230	230
500409	Graphic Design	364	418	442	435	391	455	18	4%	470	490	500	510	510
500501	Dramatic Arts	1,512	1,489	1,427	1,436	1,357	1,283	-46	-4%	1,240	1,200	1,160	1,130	1,130
500602	Cinematography and Film/Video Production	779	864	841	950	1,093	1,120	68	6%	1,190	1,250	1,300	1,350	1,350
500605	Photography	45	30	23	26	29	15	-6	-40%	20	20	20	20	20
500701	Visual Art, General	1,776	1,871	1,800	1,781	1,848	1,833	11	1%	1,840	1,850	1,860	1,870	1,870
500702	Studio/Fine Art	2,818	2,857	1,935	1,750	1,603	1,473	-269	-18%	1,470	1,470	1,470	1,470	1,470
500703	Art History & Appreciation	298	278	297	284	311	319	4	1%	320	320	320	320	320
500901	Music, General	777	827	827	794	786	785	2	0%	790	790	790	790	790
500903	Music Performance	750	752	613	678	675	676	-15	-2%	660	650	640	630	630
500904	Music Composition	10	12	12	8	6	23	3	13%	20	20	20	20	20
500910	Jazz Studies	46	38	28	34	22	22	-5	-23%	20	20	20	20	20
501001	Arts, Entertainment, and Media Management, General	465	652	734	749	723	685	44	6%	730	770	810	840	840
501003	Music Management	102	81	82	91	96	80	-4	-5%	80	80	80	80	80
509999	Music Studies	102	76	1,456	1,568	1,564	2,018	383	19%	2,020	2,020	2,020	2,020	2,020
510000	Health Professions and Related Programs	13,408	14,781	14,833	15,624	15,833	15,443	407	3%	15,850	16,220	16,550	16,840	16,840
510201	Communication Sciences and Disorders, General	151	178	191	99	21	1	-30	-3000%	0	0	0	0	0
510204	Speech Pathology and Audiology	1,910	1,890	1,933	1,945	1,931	1,759	-30	-2%	1,730	1,700	1,680	1,660	1,660
510701	Health Services Administration	3,747	3,545	3,178	2,800	2,497	2,258	-298	-13%	2,260	2,260	2,260	2,260	2,260
510706	Health Information Management	240	243	180	198	185	216	-5	-2%	210	210	210	210	210
510718	Long Term Care Administration/Management				11	21	15	3	20%	20	20	20	20	20
510908	Cardiopulmonary Sciences(Resp Ther)	96	85	29	46	40	41	-11	-27%	40	40	40	40	40
510913	Athletic Training	652	552	441	365	338	302	-70	-23%	300	300	300	300	300
511005	Clinical Laboratory Science/Medical Technology/Tec	431	423	329	377	387	417	-3	-1%	410	410	410	410	410
511504	Community Health Liaison	53	33	30	31	13	9	-9	-100%	10	10	10	10	10
512001	Pharmacy (Pharm.D.)	383	339	506	364	340	299	-17	-6%	280	270	260	250	250
512099	Pharmaceutical Sciences	8	11	21	27	24	21	3	14%	20	20	20	20	20
512201	Public Health, General	1,215	1,234	1,522	1,802	1,906	1,924	142	7%	2,070	2,200	2,310	2,410	2,410
512208	Community Health	1,027	947	714	653	593	531	-99	-19%	530	530	530	530	530
512305	Music Therapy	115	121	120	117	111	94	-4	-4%	90	90	90	90	90
512399	Rehabilitation/Therapeutic Prof., Other				55	341	559	112	20%	560	560	560	560	560
513101	Dietetics/Nutritional Services	903	862	785	805	794	709	-39	-6%	670	640	610	580	580
513102	Clinical Nutrition/Nutritionist	123	120	115	134	131	107	-3	-3%	100	100	100	100	100
513801	Registered Nursing/Registered Nurse	12,201	12,043	9,703	9,435	9,034	8,582	-724	-8%	7,860	7,210	6,630	6,120	6,120

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519999	Health Policy Research	830	793	4,153	3,856	3,275	2,902	414	14%	2,900	2,900	2,900	2,900	2,900
520101	Business, General	5,613	4,741	3,025	2,754	3,280	3,132	-496	-16%	3,130	3,130	3,130	3,130	3,130
520201	Business Administration and Management	15,377	16,233	14,410	13,909	14,262	14,031	-269	-2%	13,760	13,520	13,310	13,120	13,120
520203	Logistics, Materials, and Supply Chain Management	405	383	602	605	621	639	47	7%	690	730	770	800	800
520206	Non-Profit Management	35	63	66	58	77	72	7	10%	80	90	100	110	110
520301	Accounting	9,090	8,847	7,021	6,331	6,063	5,503	-717	-13%	5,500	5,500	5,500	5,500	5,500
520601	Business Managerial Economics	547	599	365	364	316	244	-61	-25%	240	240	240	240	240
520701	Entrepreneurship	295	453	476	448	682	1,104	162	15%	1,100	1,100	1,100	1,100	1,100
520801	Finance, General	12,460	12,333	10,740	10,394	11,122	11,149	-262	-2%	10,890	10,650	10,440	10,260	10,260
520804	Financial Planning		48	63	69	97	121	24	20%	120	120	120	120	120
520901	Hospitality Administration/Management	5,456	5,294	5,041	4,899	4,682	4,368	-218	-5%	4,150	3,950	3,780	3,630	3,630
520905	Resturant and Food Service Management	121	125	113	132	111	95	-5	-5%	90	90	90	90	90
520906	Resort and Hospitality Management	833	769	629	410	323	247	-117	-47%	250	250	250	250	250
520907	Meeting and Event Planning	991	904	787	698	563	504	-97	-19%	500	500	500	500	500
521001	Human Resources Management	503	493	502	520	471	378	-25	-7%	350	330	310	290	290
521101	International Business Management	2,751	2,785	2,629	2,303	2,392	2,421	-66	-3%	2,360	2,300	2,250	2,200	2,200
521201	MGMT. Info. Systems/Busi Data Proc.	1,840	1,977	1,894	1,761	1,702	1,810	-6	0%	1,800	1,800	1,800	1,800	1,800
521301	Management Science	389	492	783	875	987	1,137	150	13%	1,140	1,140	1,140	1,140	1,140
521304	Actuarial Science	301	332	353	347	310	274	-5	-2%	270	270	270	270	270
521401	Business Marketing Management	9,465	9,756	8,125	7,747	8,509	8,489	-195	-2%	8,290	8,120	7,960	7,820	7,820
521499	Mkt. MGMT. And Research Oth.	78	101	99	45	34	24	-11	-46%	20	20	20	20	20
521501	Real Estate	506	574	429	476	538	568	12	2%	580	590	600	610	610
521701	Insurance & Risk Mgmt	352	355	355	322	282	267	-17	-6%	250	240	230	220	220
529999	Business MGMT. & Administrative Serv., Other			8,909	10,624	8,101	8,263	1,653	20%	8,260	8,260	8,260	8,260	8,260
540101	History	2,734	2,760	2,714	2,634	2,719	2,559	-35	-1%	2,520	2,490	2,460	2,440	2,440

**SCHEDULE XII: OUTSOURCING OR PRIVATIZATION OF A SERVICE OR ACTIVITY**

<b>Schedule XII Cover Sheet and Agency Project Approval</b>	
<b>Agency:</b> Florida Department of Education	<b>Schedule XII Submission Date:</b>
<b>Project Name:</b> N/A	<b>Is this project included in the Agency's LRPP?</b> Yes                      No
<b>FY 2025 - 2026 LBR Issue Code:</b> N/A	<b>FY 2025 -2026 LBR Issue Title:</b>
<b>Agency Contact for Schedule XII (Name, Phone #, and E-mail address):</b>	
<p>There are no projects that apply</p> <p>Suzanne Pridgeon, Deputy Commissioner            Division of Finance and Operations            850-245-9244            Suzanne.Pridgeon@fldoe.org</p>	
<b>AGENCY APPROVAL SIGNATURES</b>	
<p>I am submitting the attached Schedule XII in support of our legislative budget request.            I have reviewed and agree with the information in the attached Schedule XII.</p>	
<b>Agency Head:</b>	<b>Date:</b>
<b>Printed Name:</b>	
<b>Agency Chief Information Officer:</b> <i>(If applicable)</i>	<b>Date:</b>
<b>Printed Name:</b>	
<b>Budget Officer:</b>	<b>Date:</b>
<b>Printed Name:</b>	
<b>Planning Officer:</b>	<b>Date:</b>
<b>Printed Name:</b>	
<b>Project Sponsor:</b>	<b>Date:</b>
<b>Printed Name:</b>	

## SCHEDULE XII: OUTSOURCING OR PRIVATIZATION OF A SERVICE OR ACTIVITY

<b>I. Background Information</b>	
1. Describe the service or activity proposed to be outsourced or privatized.	
2. How does the service or activity support the agency's core mission? What are the agency's desired goals and objectives to be achieved through the proposed outsourcing or privatization and the rationale for such goals and objectives?	
3. Provide the legal citation authorizing the agency's performance of the service or activity.	
4. Identify the service's or activity's major stakeholders, including customers, clients, and affected organizations or agencies.	
5. Describe and analyze how the agency currently performs the service or activity and list the resources, including information technology services and personnel resources, and processes used.	
6. Provide the existing or needed legal authorization, if any, for outsourcing or privatizing the service or activity.	
7. Provide the reasons for changing the delivery or performance of the service or activity. What is the current cost of service and revenue source?	

<b>II. Evaluation of Options</b>	
1.	Provide a description of the available options for performing the service or activity and list for each option the general resources and processes needed to perform the service or activity. If state employees are currently performing the service or activity, provide at least one option involving maintaining state provision of the service or activity.
2.	For each option, describe its current market for the service or activity under consideration for outsourcing or privatizing. How many vendors are currently providing the specific service or activity on a scale similar to the proposed option? How mature is this market?
3.	List the criteria used to evaluate the options. Include a cost-benefit analysis documenting the direct and indirect specific baseline costs, savings, and qualitative and quantitative benefits involved in or resulting from the implementation of the recommended option(s).
4.	Based upon the evaluation criteria, identify and analyze the advantages and disadvantages of each option, including potential performance improvements and risks.
5.	For each option, describe the anticipated impact on the agency and the stakeholders, including impacts on other state agencies and their operations.
6.	Identify changes in cost and/or service delivery that will result from each option. Describe how the changes will be realized. Describe how benefits will be measured and provide the annual cost.
7.	List the major risks for each option and how the risks could be mitigated.
8.	Describe any relevant experience of other agencies, other states, or the private sector in implementing similar options.



### III. Information on Recommended Option

1. Identify the proposed competitive solicitation including the anticipated number of respondents.

2. Provide the agency's projected timeline for outsourcing or privatization of the service or activity. Include key events and milestones from the beginning of the procurement process through the expiration of a contract and key events and milestones for transitioning the service or activity from the state to the vendor. Provide a copy of the agency's transition plan for addressing changes in the number of agency personnel, affected business processes, employee transition issues including reemployment and retraining assistance plan for employees who are not retained by the agency or employed by the contractor, and communication with stakeholders such as agency clients and the public.

3. Identify all forms of compensation to the vendor(s) for performance of the service or activity, including in-kind allowances and state resources to be transferred to the vendor(s). Provide a detailed cost estimate of each.

4. Provide an analysis of the potential impact on federal, state, and local revenues, and expenditures. If federal dollars currently fund all or part of the service or activity, what has been the response of the federal funding agency(ies) to the proposed change in the service delivery method? If federal dollars currently fund all or part of the service or activity, does the change in the service delivery method meet federal requirements?

5. What responsibilities, if any, required for the performance of the service or activity will be retained and performed by the agency? What costs, including personnel costs, will the agency continue to incur after the change in the service delivery model? Provide these cost estimations. Provide the method for monitoring progress in achieving the specified performance standards within the contract.

<p>6. Describe the agency's contract management process for the outsourced or privatized service or activity, including a description of the specific performance standards that must be met to ensure adequate performance and how the agency will address potential contractor nonperformance. Attach a copy of any competitive solicitation documents, requests for quote(s), service level agreements, or similar documents issued by the agency for this competitive solicitation if available.</p>
<p>7. Provide the agency's contingency plan(s) that describes the tasks involved in and costs required for its implementation and how the agency will resume the in-house provision of the service or activity in the event of contract termination/non-renewal.</p>
<p>8. Identify all other Legislative Budget Request issues that are related to this proposal.</p>
<p>9. Explain whether or not the agency can achieve similar results by a method other than outsourcing or privatization and at what cost. Please provide the estimated expenditures by fiscal year over the expected life of the project.</p>
<p>10. Identify the specific performance measures that are to be achieved or that will be impacted by changing the service's or activity's delivery method.</p>
<p>11. Provide a plan to verify vendor(s) compliance with public records laws.</p>
<p>12. If applicable, provide a plan to verify vender compliance with applicable federal and state law ensuring access by persons with disabilities.</p>

13. If applicable, provide a description of potential differences among current agency policies or processes and a plan to standardize, consolidate, or revise current policies or processes.
14. If the cost of the outsourcing is anticipated to exceed \$10 million in any given fiscal year, provide a copy of the business case study (and cost benefit analysis if available) prepared by the agency for the activity or service to be outsourced or privatized pursuant to the requirements set forth in section 287.0571, Florida Statutes.

**SCHEDULE XIII  
PROPOSED CONSOLIDATED FINANCING OF DEFERRED-PAYMENT  
COMMODITY CONTRACTS**

<b>Contact Information</b>
Agency: Florida Department of Education
Name: Suzanne Pridgeon
Phone: 850-245-9244
E-mail address: <a href="mailto:suzanne.pridgeon@fldoe.org">suzanne.pridgeon@fldoe.org</a>

Deferred-payment commodity contracts are approved by the Department of Financial Services (department). The rules governing these contracts are in Chapter 69I-3, Florida Administrative Code and may be accessed via the following website <https://www.flrules.org/gateway/ChapterHome.asp?Chapter=69I-3> . Information on the program and other associated information on the Consolidated Equipment Financing Program and Guaranteed Energy Savings Contracts may be accessed via the following website <https://www.myfloridacfo.com/division/aa/state-agencies> under the Financing tab.

For each proposed deferred-payment commodity contract that exceeds the threshold for Category IV as defined in section 287.017, Florida Statutes, complete the following information and submit Department of Financial Services forms Lease Checklist DFS-A1-411 and CEFPP Checklist DFS-A1-410 with this schedule.

<b>1. Commodities proposed for purchase.</b>
The Florida Department of Education does not have any Consolidated Financing of Deferred Payment commodity contracts.
<b>2. Describe and justify the need for the deferred-payment commodity contract including guaranteed energy performance savings contracts.</b>
<b>3. Summary of one-time payment versus financing analysis including a summary amortization schedule for the financing by fiscal year (amortization schedule and analysis detail may be attached separately).</b>
<b>4. Identify base budget proposed for payment of contract and/or issue code and title of budget request if increased authority is required for payment of the contract.</b>

**Schedule XIV  
Variance from Long Range Financial Outlook**

Agency: Education

Contact: Amy Hammock

Article III, section 19(a)3 of the Florida Constitution, requires each agency Legislative Budget Request to be based upon and reflect the long range financial outlook adopted by the Joint Legislative Budget Commission or to explain any variance from the outlook.

- 1) Does the long range financial outlook adopted by the Joint Legislative Budget Commission in September 2024 contain revenue or expenditure estimates related to your agency?

Yes  No

- 2) If yes, please list the estimates for revenues and budget drivers that reflect an estimate for your agency for Fiscal Year 2025-2026 and list the amount projected in the long range financial outlook and the amounts projected in your Schedule I or budget request.

	Issue (Revenue or Budget Driver)	R/B*	FY 2025-2026 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a	#1 - Maintain Current Budget - FEFP	B	0.0	0.0
b	#2 - Workload and Enrollment - FEFP	B	994.1	455.7
c	#3 - Workload and Enrollment - VPK	B	(2.4)	(2.4)
d	Maintain Current Budget - Early Learning	B	0.0	294.4
e	Workload - Early Learning	B	0.0	55.1
f	New and Enhanced Items - Early Learning	B	0.0	6.1
g	#4 - Workload and Enrollment - Bright Futures and CSDDV	B	19.1	19.1
h	#5 - Educational Enhancement TF Adjustment in Higher Ed	B	0.0	0.0
i	#15 - Workload and Enrollment - Other PreK-12 Programs	B	87.2	61.4
j	Maintain Current Budget - Other PreK-12 Programs	B	0.0	257.6
k	New and Enhanced Items - Other PreK-12 Programs	B	0.0	7.5
l	# 16 - Education Stabilization	B	250.0	0.0
m	#17 - Workload - District Workforce	B	92.9	9.5
n	Maintain - District Workforce	B	0.0	124.3
o	#18 Workload - Florida Colleges	B	101.0	50.4
p	#20 Workload and Adjustments - Other Higher Ed Programs	B	3.0	3.0
q	Workload - VR and Blind Services	B	0.0	35.0
r	Maintain Current Budget - State Board	B	0.0	0.8
s	Workload and Fund Shifts- State Board	B	0.0	7.7
t	New and Enhanced Items - State Board	B	0.0	5.4
u	FCO - Debt Service and Workload	B	0.0	973.7
v	Rounding	B	0.0	0.3
	<b>TOTAL BUDGET DRIVERS</b>		<b>1,544.9</b>	<b>2,364.6</b>
	State School Trust Fund (SSTF)	R	303.9	303.9
	EETF - Lottery	R	2,160.0	2,160.0
	EETF - SLOTS	R	247.5	247.5

- 3) If your agency's Legislative Budget Request does not conform to the long range financial outlook with respect to the revenue estimates (from your Schedule I) or budget drivers, please explain the variance(s) below.

The variance total is \$819.7 million and is outlined below. Shown are the budget areas where the department's Budget Drivers are over/(under) the LRFO Budget Drivers.

973.7 million - FCO Workload  
677.1 million - Restore nonrecurring funds to maintain programs  
97.8 million - Other Workload and Funding Shift Needs  
19.0 million - New and Enhanced Initiatives  
(538.4) million - LRFO uses a three year average for FEFP Workload #2  
(250.0) million - Educational Enrollment Stabilization Program #16  
( 83.4) million - LRFO uses a three year average for Workforce Workload #17  
( 50.6) million - LRFO uses a three year average for College Workload #18  
( 25.8) million - LRFO uses a three year average for Other Prek-12 Workload #15  
0.3 million - Rounding

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819.7 million - LBR Exceeds LRFO

There are no differences in Revenue Drivers.

\* R/B – Revenue or Budget Driver

**SCHEDULE XV:  
 CONTRACT INFORMATION FOR EACH CONTRACT IN WHICH THE  
 CONSIDERATION TO BE PAID TO THE AGENCY IS A PERCENTAGE OF  
 THE VENDOR REVENUE AND IN EXCESS OF \$10 MILLION**

<b>Contact information</b>
<b>Agency:</b> Florida Department of Education
<b>Name:</b> Suzanne Pridgeon
<b>Phone:</b> 850-245-9244
<b>E-mail address:</b> susanne.pridgeon@fldoe.org

<b>1. Vendor name</b>		
The Florida Department of Education does not have any contracts in which we receive in excess of \$10 million from a vendor.		
<b>2. Brief description of services provided by the vendor</b>		
<b>3. Contract terms and years remaining</b>		
<b>4. Amount of revenue generated</b>		
Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year (Request Year)
<b>5. Amount of revenue remitted</b>		
Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year (Request Year)
<b>6. Value of capital improvement</b>		
<b>7. Remaining amount of capital improvement</b>		
<b>8. Amount of state appropriations</b>		
Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year (Request Year)



FLORIDA DEPARTMENT OF  
**EDUCATION**  
fldoe.org

2025-26

Fixed Capital Outlay  
Exhibits or Schedules



FLORIDA DEPARTMENT OF  
**EDUCATION**  
fdoe.org

2025-26  
Fixed Capital Outlay  
Schedule I Series



**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 48 EDUCATION **Budget Period 2025-26**  
**Budget Entity:** 48150000/2004 Lottery Revenue Bonds

(1)	(2)	(3)	(4)
<b>SECTION I</b>	ACTUAL FY 2023-24	ESTIMATED FY 2024-25	REQUEST FY 2025-26
Interest on Debt	(A) 20,596,600	15,646,850	11,409,750
Principal	(B) 98,995,000	89,340,000	81,725,000
Repayment of Loans	(C) -	-	-
Fiscal Agent or Other Fees	(D) 41,653	31,754	22,820
Other Debt Service	(E) -	-	-
<b>Total Debt Service</b>	<b>(F) 119,633,253</b>	<b>105,018,604</b>	<b>93,157,570</b>

**Explanation:** The Classrooms for Kids Programs are funded through the issuance of bonds supported by lottery revenues. The Classrooms for Kids Program was to assist school districts in complying with the constitutional class size reduction requirements. Bonds were issued in fiscal year 2012-13 to fund higher education facilities projects.

**SECTION II**

**ISSUE:**

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 20__	JUNE 30, 20__
(6)		(7)	(8)	(9)
		ACTUAL FY 20__ - __	ESTIMATED FY 20__ - __	REQUEST FY 20__ - __
Interest on Debt		(G)		
Principal		(H)		
Fiscal Agent or Other Fees		(I)		
Other		(J)		
<b>Total Debt Service</b>		<b>(K)</b>		

**ISSUE:**

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 20__	JUNE 30, 20__
		ACTUAL FY 20__ - __	ESTIMATED FY 20__ - __	REQUEST FY 20__ - __
Interest on Debt		(G)		
Principal		(H)		
Fiscal Agent or Other Fees		(I)		
Other		(J)		
<b>Total Debt Service</b>		<b>(K)</b>		

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 48 EDUCATION **Budget Period 2025-26**  
**Budget Entity:** 48150000/2071 University System Improvement Revenue Bonds

	(2)	(3)	(4)
(1)	ACTUAL	ESTIMATED	REQUEST
<u>SECTION I</u>	FY 2023-24	FY 2024-25	FY 2025-26
Interest on Debt	(A) 2,177,857	1,926,457	1,665,257
Principal	(B) 6,850,000	7,100,000	7,185,000
Repayment of Loans	(C) -	-	-
Fiscal Agent or Other Fees	(D) 5,511	4,826	4,116
Other Debt Service	(E) -	-	-
<b>Total Debt Service</b>	<b>(F) 9,033,368</b>	<b>9,031,283</b>	<b>8,854,373</b>

**Explanation:** The University System Capital Improvement Fee and Building Fee Program is funded through the issuance of bonds secured by capital improvement fees and net student building fees. The Program is an initiative to provide funds for university student-related fixed capital outlay projects.

**SECTION II**

**ISSUE:**

	(2)	(3)	(4)	(5)
(1)	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 20__	JUNE 30, 20__
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 20__ - __	FY 20__ - __	FY 20__ - __
Interest on Debt	(G)			
Principal	(H)			
Fiscal Agent or Other Fees	(I)			
Other	(J)			
<b>Total Debt Service</b>	<b>(K)</b>			

**ISSUE:**

	(2)	(3)	(4)	(5)
(1)	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 20__	JUNE 30, 20__
		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 20__ - __	FY 20__ - __	FY 20__ - __
Interest on Debt	(G)			
Principal	(H)			
Fiscal Agent or Other Fees	(I)			
Other	(J)			
<b>Total Debt Service</b>	<b>(K)</b>			

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 48 EDUCATION **Budget Period 2025-26**  
**Budget Entity:** 48150000/2555 Public Education Capital Outlay Bonds

(1)	(2)	(3)	(4)
<u>SECTION I</u>	ACTUAL FY 2023-24	ESTIMATED FY 2024-25	REQUEST FY 2025-26
Interest on Debt	(A) 193,879,537	177,281,206	160,198,206
Principal	(B) 498,965,000	341,660,000	346,305,000
Repayment of Loans	(C) -	-	-
Fiscal Agent or Other Fees	(D) 481,265	431,368	379,907
Other Debt Service	(E)		
<b>Total Debt Service</b>	<b>(F) 693,325,802</b>	<b>519,372,574</b>	<b>506,883,113</b>

Explanation: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**SECTION II**

**ISSUE:** \_\_\_\_\_

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 20__	JUNE 30, 20__
(6)		(7)	(8)	(9)
		ACTUAL FY 20__ - __	ESTIMATED FY 20__ - __	REQUEST FY 20__ - __
Interest on Debt	(G)			
Principal	(H)			
Fiscal Agent or Other Fees	(I)			
Other	(J)			
<b>Total Debt Service</b>	<b>(K)</b>			

**ISSUE:** \_\_\_\_\_

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 20__	JUNE 30, 20__
		ACTUAL FY 20__ - __	ESTIMATED FY 20__ - __	REQUEST FY 20__ - __
Interest on Debt	(G)			
Principal	(H)			
Fiscal Agent or Other Fees	(I)			
Other	(J)			
<b>Total Debt Service</b>	<b>(K)</b>			

**SCHEDULE VI: DETAIL OF DEBT SERVICE**

**Department:** 48 EDUCATION **Budget Period 2025-26**  
**Budget Entity:** 48150000/2612 Capital Outlay & Debt Service

	(2)	(3)	(4)
(1)	ACTUAL	ESTIMATED	REQUEST
<u>SECTION I</u>	FY 2023-24	FY 2024-25	FY 2024-25
Interest on Debt	(A) 1,775,650	1,358,150	994,525
Principal	(B) 9,230,000	8,080,000	7,075,000
Repayment of Loans	(C) -	-	-
Fiscal Agent or Other Fees	(D) 4,224	3,301	2,493
Other Debt Service	(E) -	-	-
<b>Total Debt Service</b>	<b>(F) 11,009,874</b>	<b>9,441,451</b>	<b>8,072,018</b>

Explanation: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**SECTION II**

ISSUE: \_\_\_\_\_

	(2)	(3)	(4)	(5)
(1)	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 20__	JUNE 30, 20__
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 20__ - __	FY 20__ - __	FY 20__ - __
Interest on Debt	(G)			
Principal	(H)			
Fiscal Agent or Other Fees	(I)			
Other	(J)			
<b>Total Debt Service</b>	<b>(K)</b>			

ISSUE: \_\_\_\_\_

	(2)	(3)	(4)	(5)
(1)	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 20__	JUNE 30, 20__
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 20__ - __	FY 20__ - __	FY 20__ - __
Interest on Debt	(G)			
Principal	(H)			
Fiscal Agent or Other Fees	(I)			
Other	(J)			
<b>Total Debt Service</b>	<b>(K)</b>			

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Fixed Capital Outlay	
Agency Budget Officer/OPB Analyst Name: Jon Manalo / Scott Crosby	
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification	
Action	Program or Service (Budget Entity Codes) 48150000

<b>1. GENERAL</b>					
1.1	Are Columns A01, A04, A05, A91, A92, A93, A36, A10, IA1, IA4, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDI or Web LBR Column Security)</b>	Y			
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y			
AUDITS:					
1.3	Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y			
1.4	Have Column A03 trust fund files been copied to Column A12? Run Schedule I <b>(SC1R, SC1 or SC1R, SC1D adding column A12)</b> to verify.	Y			
1.5	Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? <b>(CSDR, CSA)</b>	Y			
TIP	The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.				
<b>2. EXHIBIT A (EADR, EXA)</b>					
2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR	Y			
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y			
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 14 through 27)? Do they clearly describe the issue?	Y			
<b>3. EXHIBIT B (EXBR, EXB)</b>					
3.1	Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A N/A			

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Fixed Capital Outlay	
Agency Budget Officer/OPB Analyst Name: Jon Manalo / Scott Crosby	
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification	
Action	Program or Service (Budget Entity Codes) 48150000

### AUDITS:

3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation")</b>	Y	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y					
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.						
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.						
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.						

### 4. EXHIBIT D (EADR, EXD)

4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 59 of the LBR	Y					
4.2	Is the program component code and title used correct?	Y					
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.						

### 5. EXHIBIT D-1 (ED1R, EXD1)

5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y					
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### AUDITS:

5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y					
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y					

## Fiscal Year 2025-26 LBR Technical Review Checklist

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5.4 A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? ( <b>EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.</b> )	Y				
TIP If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2023-24 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for					
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					

**6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)**

6.1 Are issues appropriately aligned with appropriation categories?	Y				
TIP Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					

**7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)**

7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 14 through 27 of the LBR Instructions.)	Y				
7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 64 through 69 of the LBR Instructions.)	Y				
7.3 Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 69 of the LBR	N/A				
7.4 Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A				
7.5 Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.7 of the LBR Instructions.)	N/A				

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Fixed Capital Outlay
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Action	Program or Service (Budget Entity Codes)
	48150000

7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 94 of the LBR	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #24-040?	N/A N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				
7.16	Do the issue codes relating to special <i>Salaries and Benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 26 and 27 of the LBR	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>Major Audit Findings and Recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				



## Fiscal Year 2025-26 LBR Technical Review Checklist

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AUDIT:					
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A			
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? <b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)</b>	Y, with exception of Debt Service			
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. <b>(NAAR, BSNR)</b>	Y			
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2024-25? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2024-25. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A			
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 64 through 69 of the LBR Instructions.				
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.				
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).				

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Fixed Capital Outlay	
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<b>TIP</b> If an appropriation made in the FY 2024-25 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.	
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**8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)**

		DEPT LEVEL RESPONSES				
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y, for 2176 and 2380 only				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001070)?	Y Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y, for 2176 only				

## Fiscal Year 2025-26 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes) 48150000

8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	for 2178, 2543, 2555 and 2612 only			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being	Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements	Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y, for 2176 only				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Has the agency analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in Section III?	Y				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Fixed Capital Outlay	
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AUDITS:					
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y			
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	Y			
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Y			
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y			
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y			
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!				
TIP	Determine if the agency is scheduled for trust fund review. (See page 124 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.				
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.				

### 9. SCHEDULE II (PSCR, SC2)

AUDIT:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 155 of the LBR Instructions.)	N/A			

### 10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied? (See page 90 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 and 94 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts	N/A			

## Fiscal Year 2025-26 LBR Technical Review Checklist

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<b>11. SCHEDULE IV (EADR, SC4)</b>					
11.1	Are the correct Information Technology (IT) issue codes used?	N/A			
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.				
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y Y			
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>					
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>	N/A			
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.				
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)</b>					
14.1	Do the reductions comply with the instructions provided on pages 99 through 102 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	N/A			
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.				
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.				
<b>15. SCHEDULE VIIIC (EADR, S8C) (NO LONGER REQUIRED)</b>					
<b>16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 104-108 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)</b>					
					<b>DEPT LEVEL RESPONSES</b>
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)				
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP (if submitting) and LBR match?	Y			

## Fiscal Year 2025-26 LBR Technical Review Checklist

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AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
16.3	Does the FY 2023-24 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y			
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y			
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y			
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y			
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	N, reconciliation provided			
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)					
17.1	Do exhibits and schedules comply with LBR Instructions (pages 52 through 152 of the LBR Instructions), and are they accurate and complete?	Y			
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y			
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y			
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 128 and 129 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A N/A			
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y N/A			
AUDITS - GENERAL INFORMATION					
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 154 through 156) for a list of audits and their descriptions.				
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				

## Fiscal Year 2025-26 LBR Technical Review Checklist

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18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)		DEPT LEVEL RESPONSE
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	NA - Section 1013.60, F.S., states the Commissioner shall submit an integrated, comprehensive budget request, notwithstanding the legislative budget requirements of 216.043, F.S.
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP	
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	
18.5	Are the appropriate counties identified in the narrative?	
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.	
19. FLORIDA FISCAL PORTAL		
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y





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Vocational Rehabilitation  
Exhibits or Schedules





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2025-26

Vocational Rehabilitation  
Schedule I Series

# SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2025 - 2026
<b>Trust Fund Title:</b>	48 EDUCATION
<b>Budget Entity:</b>	ADMINISTRATIVE TRUST FUND
<b>LAS/PBS Fund Number:</b>	48160000 - VOCATIONAL REHABILITATION
	2021

	Balance as of 6/30/2024		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	679	(A)		679
ADD: Other Cash (See Instructions)		(B)		0
ADD: Investments		(C)		0
ADD: Outstanding Accounts Receivable		(D)		0
ADD: _____		(E)		0
<b>Total Cash plus Accounts Receivable</b>	<b>679</b>	(F)	<b>0</b>	<b>679</b>
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards		(H)		0
Approved "B" Certified Forwards		(H)		0
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Nonoperating)		(I)		0
LESS: _____		(J)		0
<b>Unreserved Fund Balance, 07/01/24</b>	<b>679</b>	(K)	<b>0</b>	<b>679</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2025 - 2026**

**Department Title:**

48 EDUCATION

**Trust Fund Title:**

ADMINISTRATIVE TRUST FUND

**LAS/PBS Fund Number:**

2021

BE: 48160000

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/24**

Total all GLC's 5XXXX for governmental funds;  
GLC 539XX for proprietary and fiduciary funds

(A)

**Subtract Nonspendable Fund Balance (GLC 56XXX)**

(B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description

(C)

SWFS Adjustment # and Description

(C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS

(D)

Approved FCO Certified Forward per LAS/PBS

(D)

A/P not C/F-Operating Categories

(D)

(D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:**

(E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)**

(F)

**DIFFERENCE:**

(G)\*

**\*SHOULD EQUAL ZERO.**

# SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2025 - 2026
<b>Trust Fund Title:</b>	48 EDUCATION
<b>Budget Entity:</b>	FEDERAL REHABILITATION TRUST FUND
<b>LAS/PBS Fund Number:</b>	DEPARTMENT
	2270

	Balance as of 6/30/2024		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	6,577.75	(A)		6,577.75
ADD: Other Cash (See Instructions)	52,755.12	(B)		52,755.12
ADD: Investments	378,969.89	(C)		378,969.89
ADD: Outstanding Accounts Receivable	3,104,869.52	(D)		3,104,869.52
ADD: Anticipated Revenue	9,734,620.05	(E)		9,734,620.05
<b>Total Cash plus Accounts Receivable</b>	<b>13,277,792.33</b>	(F)	-	<b>13,277,792.33</b>
LESS Allowances for Uncollectibles	3,539.16	(G)		3,539.16
LESS Approved "A" Certified Forwards	3,429,803.27	(H)		3,429,803.27
Approved "B" Certified Forwards	9,812,524.95	(H)		9,812,524.95
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	31,924.95	(I)		31,924.95
LESS: _____		(J)		-
<b>Unreserved Fund Balance, 07/01/24</b>	<b>0.00</b>	(K)	-	<b>0.00</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

<b>Department Title:</b>	<b>Budget Period: 2025 - 2026</b>
<b>Trust Fund Title:</b>	48 EDUCATION
<b>LAS/PBS Fund Number:</b>	FEDERAL REHABILITATION TRUST FUND
	2270 BE: 48160000

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/24**  
Total all GLC's 5XXXX for governmental funds; 77,048.90 (A)  
GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)**  (B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description  (C)

SWFS Adjustment # and Description  (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (9,812,524.95) (D)

Approved FCO Certified Forward per LAS/PBS  (D)

A/P not C/F-Operating Categories 856.00 (D)

Anticipated Revenue 9,734,620.05 (D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 0.00 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** 0.00 (F)

**DIFFERENCE:** (0.00) (G)\*

**\*SHOULD EQUAL ZERO.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2025 - 2026</b>
<b>Trust Fund Title:</b>	48 EDUCATION
<b>Budget Entity:</b>	GRANTS AND DONATIONS TRUST FUND
<b>LAS/PBS Fund Number:</b>	48160000 - VOCATIONAL REHABILITATION
	2339

	Balance as of 6/30/2024		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	23,878.04	(A)		23,878.04
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	270,353.57	(C)		270,353.57
ADD: Outstanding Accounts Receivable	3,257.84	(D)	10,744.00	14,001.84
ADD: _____		(E)		-
<b>Total Cash plus Accounts Receivable</b>	<b>297,489.45</b>	<b>(F)</b>	<b>10,744.00</b>	<b>308,233.45</b>
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	22.50	(I)		22.50
LESS: _____		(J)		-
<b>Unreserved Fund Balance, 07/01/24</b>	<b>297,466.95</b>	<b>(K)</b>	<b>10,744.00</b>	<b>308,210.95</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2025 - 2026**

**Department Title:**

48 EDUCATION

**Trust Fund Title:**

GRANTS AND DONATIONS TRUST FUND

**LAS/PBS Fund Number:**

2339

BE: 48160000

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/24**

Total all GLC's 5XXXX for governmental funds;  
GLC 539XX for proprietary and fiduciary funds

**297,466.95** (A)

**Subtract Nonspendable Fund Balance (GLC 56XXX)**

(B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment #B48000008 - Due from HSMV

10,744.00 (C)

SWFS Adjustment # and Description

(C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS

(D)

Approved FCO Certified Forward per LAS/PBS

(D)

A/P not C/F-Operating Categories

(D)

(D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:**

**308,210.95** (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)**

**308,210.95** (F)

**DIFFERENCE:**

**0.00** (G)\*

**\*SHOULD EQUAL ZERO.**

**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2023- 2024**

**Department** Education

**Chief Internal Auditor** Bradley Rich

**Budget Entity** Vocational Rehabilitation

**Phone Number** (850) 245-9221

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
Office of the Inspector General #A-2324DOE- 009	1/26/2024	Division of Vocational Rehabilitation (DVR)  Best Buddies International, Inc.  (18 Month Status)	<p><b>Finding 1.</b> DVR did not inspect and approve all invoices within statutory timelines. Best Buddies did not include required supporting documentation for all invoices for completed benchmarks, and DVR approved those invoices without proper supporting documentation.</p> <p><b>Recommendation:</b> We recommend DVR streamline its invoice gathering, inspection, and approval procedures to ensure timely supervisory approval of invoices for payment. We further recommend that DVR reject invoices submitted for benchmark payment if all required supporting documentation is not included in the invoice submission.</p>	<p><b>DVR Management Response 2/25/2024:</b> DVR continues to enhance efficiency and timely processing of service invoices, in accordance with 215.422(1), F.S. Prompt Pay Law. The Centralized Invoice Processing Unit (IPU) is in full operation. IPU has a Team Lead and DVR has interviewed and filled six (6) of the seven (7) Fiscal Assistant positions for the unit. IPU’s responsibilities include continuing to streamline DVR’s procedures for gathering, inspecting, and approving invoices to ensure timely supervisory approval for payment; and will reject invoices if all required supporting documentation is not included when submitted for benchmark payment.</p> <p><b>DVR Management Response 6/22/2023:</b> Effective, November 1, 2022, DVR established the Centralized Invoice Processing Unit to enhance efficiency, and timely processing of service invoices, in accordance with 215.422(1), F.S. Prompt Pay Law. And is working to finalize procedural improvements help improve authorization and invoice tracking, review and approval to better streamlining DVR’s service invoices, gathering supporting documentation, inspection and rejection of erroneous billing, and final authorization and approval. Updates to this process are expected to be completed by December 2023.</p> <p><b>DVR Management Response 11/30/2022:</b> DVR has created an Invoicing Unit to ensure invoices are processed in a timely manner in accordance with statutory timelines as communicated in the Trending Tuesdays Newsletter dated 8/31/2021 (attached) and the Employment Services Manual Fiscal Procedures page 13. The Manual can be found at Employment Services Providers - Florida VR</p>	



(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
				<p>(rehabworks.org)</p> <p>This Unit will consist of one (1) Team Lead and seven (7) Fiscal Assistants - OPS. The Unit Team Lead position has been filled and DVR is currently in the process of interviewing and hiring for the Fiscal Assistant positions. The Unit's responsibilities will include continuing the process of streamlining DVRs invoice gathering, inspection, and approval procedures to ensure timely supervisory approval of invoices for payment.</p> <p><b>DVR Management Response 4/21/2022:</b> Concur. DVR concurs that all invoices were not approved within statutory timelines. DVR agrees that procedures need to be strengthened. DVR will streamline its invoice gathering, inspection, and approval procedures to ensure timely supervisory approval of invoices for payment.</p>	
<p><b>Office of the Inspector General Report # A-2223 DOE-013</b></p>	<p>12/21/2023</p>	<p><b>Florida Department of Education (FDOE)</b></p> <p><b>Division of Vocational Rehabilitation (DVR)</b></p> <p><b>Palm Beach Habilitation Center, Inc.</b></p>	<p><b>Finding 1:</b> DVR did not provide effective oversight of the grant.</p> <p><b>Recommendation:</b> We recommend DVR conduct monitoring in accordance with the risk assessment and monitoring plan. Should DVR identify any deficiencies through its monitoring efforts, we recommend DVR promptly provide the monitoring results and recommendations for improvement to PBHC and ensure they complete corrective action on noted deficiencies. We recommend DVR include a review of expenditures incurred and the supporting documentation as part of their monitoring efforts to ensure expenditures are supported, allowable, allocable, reasonable, and necessary to the performance of the grant and align with the approved budget. We also recommend that DVR reconcile and verify all funds received against all funds expended in accordance with statutory requirements</p>	<p><b>DVR Management Response:</b> Concur. According to evidence available at this time, it appears that the finding is valid. The contract manager will conduct monitoring in accordance with the risk assessment and monitoring plan. Deficiencies will be addressed and recommendations for improvement will be communicated to the grantee and follow-up on corrective actions will be performed. Review of expenditures and supporting documentation will be regularly reviewed for alignment with the approved budget. All funds paid will be verified and reconciled against expenditures in accordance with statutory requirements. Additionally, the Contract and Grants Management Unit is now fully staffed with new management and will be working towards identifying and correcting these deficiencies. The anticipated completion date is on-going through the end of the grant period, June 30, 2024.</p>	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			<p><b>Finding 2:</b> PBHC could not provide sufficient documentation to demonstrate that they achieved the required performance funding benchmarks on their quarterly invoices, but DVR paid the invoices despite the lack of supporting documentation.</p> <p><b>Recommendation:</b> We recommend that PBHC ensure all benchmarks recorded in participant AIEPs are completed in accordance with grant terms. We further recommend that PBHC document and report progress towards benchmark achievement as outlined in the grant. If benchmark goals change through the course of the grant year, we recommend PBHC amend the AIEP to correlate with the new goals and clearly report progress towards the amended goals in the quarterly invoices. We recommend DVR include a review of the AIEPs in their monitoring activities to ensure consistency and compliance with the grant terms and its performance measures and make the appropriate adjustments to performance funding when benchmarks are not achieved.</p>	<p><b>DVR Management Response:</b> Concur. According to evidence available at this time, it appears that the finding is valid. AIEPs and other supporting documentation will be reviewed to ensure consistency and compliance with the grant terms and performance measures. Performance funding will be adjusted when goals are not met. The anticipated completion date is on-going through the end of the grant period, June 30, 2024.</p> <p><b>PBHC Management Response:</b> Concur. Participant's AIEP's will be reviewed by appropriate team members to ensure that all benchmarks recorded in the participant's AIEP are completed in accordance with grant terms. Progress towards benchmarks achievement will also be documented and reported as outlined in the grant. Participant's AIEP's will be amended as needed to reflect changes in Participant's goals and progress towards the amended goals. The anticipated completion date is April 1, 2024.</p>	
			<p><b>Finding 3:</b> PBHC could not provide documentation to support the employee salary expenditures they submitted on invoices to DVR. PBHC could not demonstrate that those employees actually worked with grant-funded participants nor how many hours those employees worked on grant related activities.</p> <p><b>Recommendation:</b> We recommend PBHC enhance its procedures to ensure expenses funded through DVR's grant are allowable and appropriately reflected by funding source in the general ledger and correlate to invoices submitted to DVR for payment for services rendered. We further recommend that PBHC retain employee timesheets</p>	<p><b>PBHC Management Response:</b> Concur. During the audit period, PBHC used the services of a PEO company for its payroll. Now that PBHC is under the payroll of The Arc, we are able to code employee salary expenditures directly to a funding source using the ADP Workforce Now payroll system. This platform also allows for the transfer of payroll data directly into The Arc's accounting software (Abila MIP) which is a fund accounting software. We can generate General Ledger reports by funding source. We also use electronic timecards in ADP so we can generate employee timecards/timesheets when needed. This matter is considered to be completed.</p>	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			<p>and personnel activity reports, including a time worked allocation by funding source.</p>		
			<p><b>Finding 4:</b> Neither DVR nor PBHC retained evidence of invoice submission dates to demonstrate that PBHC submitted invoices in accordance with grant terms and DVR inspected, approved, and paid those invoices in accordance with statutory requirements.</p> <p><b>Recommendation:</b> We recommend that PBHC submit invoices in accordance with grant terms and DVR inspect, approve, and pay invoices in accordance with statutory requirements. PBHC and DVR should ensure that appropriate evidence is retained to demonstrate compliance.</p>	<p><b>DVR Management Response:</b> Concur. According to evidence available at this time, it appears that the finding is valid. Invoice tracking will be maintained to ensure compliance with the grant agreement terms. The anticipated completion date is on-going through the end of the grant period, June 30, 2024.</p> <p><b>PBHC Management Response:</b> Concur. PBHC will submit invoices in accordance with grant terms and will ensure appropriate evidence is retained to demonstrate compliance. All former team members who had access to ShareFile for invoice and report submissions are no longer with the agency. New team members will be assigned login credentials so that invoices and other reports/documents can be submitted timely. The anticipated completion date is January 1, 2024.</p>	
			<p><b>Finding 5:</b> PBHC did not perform background screenings on all PBHC employees associated with the grant.</p> <p><b>Recommendation:</b> We recommend PBHC conduct all employee background screenings in accordance with statutory requirements. We recommend DVR include a review of service provider background screenings as part of their monitoring efforts to ensure they are being conducted in accordance with statutory requirements.</p>	<p><b>DVR Management Response:</b> Concur. According to evidence available at this time, it appears that the finding is valid. Background screening results will be requested from the grantee upon execution of the grant agreement. However, the grant agreement states that documentation can be provided in the form of a list of employees. The anticipated completion date is on-going through the end of the grant period, June 30, 2024.</p> <p><b>PBHC Management Response:</b> Concur. PBHC will conduct all team members background screenings in accordance with statutory requirements, including but not limited to Level 2 screenings. This matter is considered to be completed.</p>	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
Office of the Inspector General Report # A-2324 DOE-005	12/20/2023	Division of Vocational Rehabilitation (DVR)  Coalition for Independent Living Options, Inc. (CILO)  (12 Month Status)	<p><b>Finding 1:</b> DVR did not provide effective monitoring of Contract #19-108.</p> <p><b>Recommendation:</b> We recommend DVR conduct monitoring in accordance with the monitoring plan and risk assessment. In addition, we recommend DVR promptly provide any monitoring results and recommendations for improvement to CILO and ensure corrective action has been completed on noted deficiencies.</p>	<p><b>CILO Management Response 11/13/2023:</b> Concur. Due to turnover of the Contract Manager Position, the IL contract(s) experienced delays in completion of scheduled monitoring(s). The onsite monitoring for CILO was conducted on September 19 and 20, 2023. The monitoring focused on testing and verifying services by reviewing 12 Consumer Service Records (CSRs) and an in-depth review of CILO's expenditures charged to the IL program and fiscal processes, procedures, and practices. This review is ongoing. DVR will communicate any concerns and findings to CILO and assign a due date for any identified items that require corrective and/or recommended actions.</p> <p><b>CILO Management Response 2/28/2023:</b> As of October 2022, CILO was placed into a cost reimbursement contract. The last desktop monitoring completed by DVR was on November 3, 2022, no deficiencies were found as a result of the monitoring activities. DVR continues in all efforts to ensure accountability and improve oversight of services provided through regular coordination between DVR's IL Program Manager and the fiscal contract manager to include a coordinated onsite monitoring visit which will be conducted on or before the Fall of 2023. The onsite monitoring dates are tentatively planned for May/June 2023 in coordination with DVR's IL Program Manager, the fiscal contract manager and the CILO.</p> <p><b>CILO Management Response 8/31/2022:</b> Concur. Due to turnover of the IL position, the IL contract(s) experienced delays in completion of scheduled monitoring(s). The next scheduled monitoring for CILO is due for completion on October 30, 2022. The monitoring will focus on testing and verifying services by sample and review of the consumer service records. In addition, DVR will take an in-depth review of CILO's expenditures charged to the IL program. DVR will communicate any concerns and findings to CILO and assign a due date for any identified items that require corrective action.</p>	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			<p><b>Finding 2:</b> CILO did not maintain proper internal controls and sufficient financial management systems.</p> <p><b>Recommendation:</b> We recommend DVR include a review of expenditures incurred and the supporting documentation as part of their monitoring efforts to ensure expenditures are supported, allowable, allocable, reasonable, and necessary to the performance of the contract and align with the approved budget.</p>	<p><b>CILO Management Response 11/13/2023:</b> Concur. CILO completed the remainder of FY22-23 on cost-reimbursement. The process allowed transparency to the invoicing process and fulfilled its purpose. The most recent contract FY23-24 has CILO returned to traditional invoicing. The FY24-25 contract is being drafted and will include much more robust monitoring of deliverables and programmatic outcomes. As part of this effort the CIL projects have received a Catalog of State Financial Assistance (CSFA) number (48.204) and a new Florida Single Audit Act State Project Determination Checklist has been completed.</p>	
			<p><b>Finding 3:</b> CILO could not sufficiently demonstrate that they met all contract deliverables.</p> <p><b>Recommendation:</b> We recommend that DVR sample and review CSRs during its monitoring activities. Additionally, we recommend DVR periodically request and review supporting documentation from CILO's financial management and CSR systems for the service hours and funding sources submitted by CILO through the invoices.</p>	<p><b>CILO Management Response 2/28/2023:</b> As of October 1, 2022, DVR executed a cost reimbursement contract with CILO. Through this method, DVR has been able to conduct monthly reviews of expenditures to ensure they are allowable and to process payments in a timely manner. DVR will provide additional technical assistance guidance to CILO to include labeling of receipts, system requirements for fiscal tracking and timelines for submission to assist with success and performance under the cost reimbursement contract.</p> <p><b>CILO Management Response 8/31/2022:</b> Concur. The CIL is being placed on a cost reimbursement contract and all expenditures will be reviewed monthly to ensure that they are allowable, reasonable, and necessary. The anticipated completion date is October 2022.</p> <p><b>CILO Management Response 11/13/2023:</b> Concur. DBR IL Program Manager and Chief of Compliance and Quality Assurance requested a random sample of 12 CRS to review during the onsite monitoring scheduled on September 19 and 20, 2023. The review is ongoing.</p> <p><b>CILO Management Response 2/28/2023:</b> DVRs IL Program Administrator in collaboration with the IL Contract Manager, conducted a programmatic sample</p>	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
				<p>review of 15 CSRs for accuracy and programmatic precision. Additional reviews are scheduled for Summer 2023.</p> <p><b>CILO Management Response 8/31/2022:</b> Concur. DBR will conduct at minimum a quarterly, random, review of CSR and request supporting documentation. The anticipated completion date is October 30, 2022.</p>	
			<p><b>Finding 4:</b> Invoice submission and approval did not meet statutory and contractual requirements.</p> <p><b>Recommendation:</b> We recommend that DVR streamline its invoice gathering, inspection, and approval procedures to ensure timely approval of invoices.</p>	<p><b>CILO Management Response 11/13/2023:</b> Concur. CILO invoices are received and completed in accordance with section 215.422, Florida Statutes. DVR has revised its intake procedures to include a time stamp and will continue to actively track and provide responsive feedback to CILO on the invoice submission process.</p> <p><b>CILO Management Response 2/28/2023:</b> DVR continues to review and approve invoices in accordance with the requirements of prompt pay law. CILO has submitted invoices within the required 30-day timeframe, as required. As of October, due to CILO now being on a cost reimbursement contract basis, the center requires ongoing technical assistance due to; budget inaccuracies (e.g. improper budget allocations, inaccurate reconciliations, and charged expenditures that have not been incurred as a realized expense during the invoice period. These areas have caused slight delays. DVR will continue to actively document when an invoice must be rejected, due to billing inaccuracies and quality assurance relevant to prompt pay compliance. DVR will make adjustments to the tracker to include critical information to assist in on-going technical assistance.</p> <p><b>CILO Management Response 8/31/2022:</b> Concur. Due to the turnover of the IL position, the processing of invoices experienced delays. CILO is required to submit invoices 30 days after the billing month end. DVR will enforce the timeliness of invoice submissions by CILO. DVR will ensure that invoices are reviewed and approved in accordance with the requirements of prompt pay law. DVR</p>	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
				will provide a timeline of receipt to final approval of invoices at the next interval of audit followup. The anticipated completion date is October 30, 2022.	
			<p><b>Finding 5:</b> CILO did not maintain proper internal controls and sufficient financial CILO's accounting management systems.</p> <p><b>Recommendation:</b> We recommend that CILO notate the funding allocations on the individual invoices or expense categories to support expenditures incurred. We additionally recommend that CILO enhance its procedures to ensure expenses funded through DVR's contract are allowable and appropriately reflected by funding source. We further recommend that CILO obtain prior approval from DVR before deviating from the approved budget.</p>	<p><b>CILO Management Response 11/13/2023:</b> CILO's accounting firm completes the following process when tracking allowable spending in accordance with the contract: Since July 1, 2022, our accountants have been adding a breakdown in the memo section for every invoice showing the percentage assigned by CILO and approved by DVR to each funding source. Furthermore, CEO has made all requests to deviate from budget to DVR before making any changes.</p> <p><b>CILO Management Response 2/28/2023:</b> As stated in prior management response, CILO's accounting firms notes and tracks all spending by funding sources.</p> <p><b>CILO Management Response 8/31/2022:</b> Concur. CILO's accounting firm notes and tracks all spending by funding source. CILO ensures all expenses are allowable. CILO is asking DVR's permission before deviating from our budget. We have been managing the finances as recommended since last July 1.</p>	
			<p><b>Finding 6:</b> CILO could not sufficiently demonstrate that they met all contract deliverables.</p> <p><b>Recommendation:</b> We recommend that CILO enhance its financial systems and records to ensure deliverables provided are in accordance with contract terms. We recommend CILO enhance its procedures to ensure they maintain all required documents in the CSRs including ILPs, eligibility determinations, and termination of services. We additionally recommend CILO establish and maintain ILPs with consumers that are consistent</p>	<p><b>CILO Management Response 11/13/2023:</b> We stopped including hours and consumers from other funding sources in our service reports as we were previously instructed by DVR. We trained our staff on completing intakes, ILPs, eligibility, and terminations in line with the contract terms and federal regulations. We've also instituted training refresher at a minimum, quarterly, but since last review, we have been training monthly. Concerning how we report general revenue and Part B service hours, we have sought assistance from our national technical assistance provider to define this. Accordingly, Part B and general revenue are viewed as a single cost objective and the services provided</p>	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			with contract terms and federal regulations. Further, we recommend CILO enhance its procedures to record service hours in accordance with contract terms.	<p>under these funding streams are bundled identical to the process used by all other CILs. A calculation of 70% Part B and 30% general revenue is applied to the total service hours and reported each month to the funder tied to the percentage we receive from each source.</p> <p><b>CILO Management Response 2/28/2023:</b> CILO's Executive staff met with staff during a staff meeting to provide additional training on file procedures, service tracking according to funding source, and case closures.</p> <p><b>CILO Management Response 8/31/2022:</b> Concur. CILO Executive staff have provided training and technical assistance to all management and staff on the file closure policies and procedures. All agency employees were provided with a copy along with letter templates they are to use when closing files or terminating services. Addressed with staff in trainings on June 22 and June 27, 2022</p>	
Office of the Inspector General Report # A-2324 DOE-001	7/31/2023	<p><b>Division of Vocational Rehabilitation (DVR)</b></p> <p><b>Florida Foundation for Vocational Rehabilitation, Inc., dba The Able Trust</b></p> <p><b>(6 Month Status)</b></p>	<p><b>Finding 1.</b> The Able Trust Board of Directors did not provide effective annual evaluations of funded programs pursuant to statutory requirements.</p> <p><b>Recommendation:</b> We recommend The Able Trust Board of Directors conduct an annual evaluation of funded programs pursuant to Section 413.615(9)(g), Florida Statutes.</p>	<p><b>Able Trust Management Response 8/15/2023:</b></p> <p>1. A formal process for grant reviews was developed and approved by the Grant Committee of The Able Trust at the meeting held February 14, 2023.</p> <p>2. The Grant Committee utilized the adopted process during the May 17, 2023 meeting to review the grants for the High School High Tech program for FY23. The committee made recommendations to approve/continue or cease grants for the program based on the performance over the current year. The committee presented its recommendation to the full Board at the June Board meeting, where the recommendations were adopted and approved. The Committee will continue utilizing the review process as necessary with The Able Trust grant cycles, but annually at a minimum.</p> <p><b>Able Trust Management Response 2/15/2023:</b> Concur. The Able Trust Board of Directors will address this finding in the following ways:</p>	



(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
				<p>1. Establish a formalized process with the Board Grant Committee for providing effective annual evaluations of funded programs pursuant to statutory requirements. This process will include a means of determining the best impact models that would serve Florida’s individuals with disabilities seeking gainful employment. The anticipated completion date is February 28, 2023.</p> <p>2. Conduct annual evaluations of funded programs for FY 2022 – 2023. Use the evaluation data to select award grants for FY 2023- 2024. The anticipated completion date is June 30, 2023, and ongoing for future fiscal years.</p>	

*Office of Policy and Budget - July 2024*

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Division of Vocational Rehabilitation	
Agency Budget Officer/OPB Analyst Name: Roger Godwin / Isabella Boggs	
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Action	Program or Service (Budget Entity Codes) 48160000

<b>1. GENERAL</b>					
1.1	Are Columns A01, A04, A05, A91, A92, A93, A36, A10, IA1, IA4, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDI or Web LBR Column Security)</b>	Y			
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y			
AUDITS:					
1.3	Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y			
1.4	Have Column A03 trust fund files been copied to Column A12? Run Schedule I <b>(SC1R, SC1 or SC1R, SC1D adding column A12)</b> to verify.	Y			
1.5	Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? <b>(CSDR, CSA)</b>	Y			
<b>TIP</b>	The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.				
<b>2. EXHIBIT A (EADR, EXA)</b>					
2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR	Y			
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y			
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 14 through 27)? Do they clearly describe the issue?	Y Y			
<b>3. EXHIBIT B (EXBR, EXB)</b>					
3.1	Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A N/A			

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AUDITS:					
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation Category Differences")</b>	Y Y			
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y			
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.				
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.				
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.				
4. EXHIBIT D (EADR, EXD)					
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 59 of the LBR	Y			
4.2	Is the program component code and title used correct?	Y			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				
5. EXHIBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y			
AUDITS:					
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column</b>	Y			

## Fiscal Year 2025-26 LBR Technical Review Checklist

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TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.	
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.	
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2023-24 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for	
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.	

**6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)**

6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					

**7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)**

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 14 through 27 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 64 through 69 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 69 of the LBR	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.7 of the LBR Instructions.)	N/A N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				

## Fiscal Year 2025-26 LBR Technical Review Checklist

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7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 94 of the LBR	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #24-040?	N/A N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				
7.16	Do the issue codes relating to special <i>Salaries and Benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 26 and 27 of the LBR	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>Major Audit Findings and Recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
<b>AUDIT:</b>						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? ( <b>GENR, LBR1</b> )	N/A				

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7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? ( <b>GENR, LBR2</b> )	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? ( <b>GENR, LBR3</b> )	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? ( <b>GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)</b> )	N/A				
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. ( <b>NAAR, BSNR</b> )	Y				
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2024-25? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2024-25. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 64 through 69 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2024-25 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					

## Fiscal Year 2025-26 LBR Technical Review Checklist

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### 8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)

	DEPT LEVEL RESPONSES				
8.1 Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2 Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3 Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4 Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y, for 2176 and 2380 only				
8.5 Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6 Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7 If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8 If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable	N/A				
8.9 Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001070)?	Y Y				
8.10 Are the statutory authority references correct?	Y				
8.11 Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y, for 2176 only				
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y, for 2178, 2543, 2555 and 2612 only				
8.13 If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y				

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8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-	Y				
8.17 If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18 Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being	Y				
8.19 Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements	Y				
8.20 Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y, for 2176 only				
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22 Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24 Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25 Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y				
8.26 Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27 Has the agency analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in Section III?	Y				
8.28 Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
<b>AUDITS:</b>					
8.30 Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31 Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>	Y				



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8.32 Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. <b>(SC1R, DEPT)</b>	Y				
8.33 Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y				
8.34 Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP Determine if the agency is scheduled for trust fund review. (See page 124 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					

### 9. SCHEDULE II (PSCR, SC2)

AUDIT:					
9.1 Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 155 of the LBR Instructions.)	N/A				

### 10. SCHEDULE III (PSCR, SC3)

10.1 Is the appropriate lapse amount applied? (See page 90 of the LBR Instructions.)	N/A				
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 and 94 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts	N/A				

### 11. SCHEDULE IV (EADR, SC4)

11.1 Are the correct Information Technology (IT) issue codes used?	N/A				
TIP If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					

### 12. SCHEDULE VIIIA (EADR, SC8A)

12.1 Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Yes Yes				
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<b>13. SCHEDULE VIII B-1 (EADR, S8B1)</b>					
13.1 <b>NOT REQUIRED FOR THIS YEAR</b>	N/A				
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.				
<b>14. SCHEDULE VIII B-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)</b>					
14.1	Do the reductions comply with the instructions provided on pages 99 through 102 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y			
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.				
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.				
<b>15. SCHEDULE VIII C (EADR, S8C) (NO LONGER REQUIRED)</b>					
<b>16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 104-108 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)</b>					
		<b>DEPT LEVEL RESPONSES</b>			
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)				
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP (if submitting) and LBR match?	Y			
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>					
16.3	Does the FY 2023-24 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y			
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y			
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y			

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	Program or Service (Budget Entity Codes)
Action	48160000

16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y				
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	No, reconciliation provided				
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

### 17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)

17.1 Do exhibits and schedules comply with LBR Instructions (pages 52 through 152 of the LBR Instructions), and are they accurate and complete?	Y				
17.2 Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
17.4 Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 128 and 129 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A N/A				
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A N/A				

### AUDITS - GENERAL INFORMATION

TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 154 through 156) for a list of audits and their descriptions.	
TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.	

### 18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)

	<b>DEPT LEVEL RESPONSES</b>
18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A - Section 1013.60, F.S., states the Commissioner shall submit an integrated, comprehensive budget request, notwithstanding the legislative budget requirements of 216.043, F.S.
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP	
18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	
18.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	
18.5 Are the appropriate counties identified in the narrative?	

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Division of Vocational Rehabilitation  
 Agency Budget Officer/OPB Analyst Name: Roger Godwin / Isabella Boggs

*A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification*

	Program or Service (Budget Entity Codes)
Action	48160000

18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.	

**19. FLORIDA FISCAL PORTAL**

19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y				
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FLORIDA DEPARTMENT OF  
**EDUCATION**  
fldoe.org

2025-26  
Blind Services  
Exhibits or Schedules



FLORIDA DEPARTMENT OF  
**EDUCATION**  
fldoe.org

2025-26  
Blind Services  
Schedule I Series

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2025 - 2026
<b>Trust Fund Title:</b>	48 EDUCATION
<b>Budget Entity:</b>	ADMINISTRATIVE TRUST FUND
<b>LAS/PBS Fund Number:</b>	48160000 - VOCATIONAL REHABILITATION
	2021

	Balance as of 6/30/2024		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	678.75	(A)		678.75
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
<b>Total Cash plus Accounts Receivable</b>	<b>678.75</b>	(F)	-	<b>678.75</b>
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
<b>Unreserved Fund Balance, 07/01/24</b>	<b>678.75</b>	(K)	-	<b>678.75</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

<b>Department Title:</b>	<b>Budget Period: 2025 - 2026</b>	
<b>Trust Fund Title:</b>	48 EDUCATION	
<b>LAS/PBS Fund Number:</b>	ADMINISTRATIVE TRUST FUND	
	2021	BE: 48180000

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/24**

Total all GLC's 5XXXX for governmental funds; 4,453.92 (A)  
GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)**  (B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description  (C)

SWFS Adjustment # and Description  (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (1,835.98) (D)

Approved FCO Certified Forward per LAS/PBS  (D)

A/P not C/F-Operating Categories  (D)

(D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 2,617.94 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** 2,617.94 (F)

**DIFFERENCE:** 0.00 (G)\*

**\*SHOULD EQUAL ZERO.**



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2025 - 2026</b>
<b>Trust Fund Title:</b>	48 EDUCATION
<b>Budget Entity:</b>	FEDERAL REHABILITATION TRUST FUND
<b>LAS/PBS Fund Number:</b>	48180000 - BLIND SERVICES
	2270

	Balance as of 6/30/2024		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	13,125.69	(A)	-	13,125.69
ADD: Other Cash (See Instructions)		(B)	-	-
ADD: Investments		(C)	-	-
ADD: Outstanding Accounts Receivable	144,825.08	(D)	-	144,825.08
ADD: Anticipated Revenue	1,786,463.13	(E)	-	1,786,463.13
<b>Total Cash plus Accounts Receivable</b>	<b>1,944,413.90</b>	(F)	<b>-</b>	<b>1,944,413.90</b>
LESS Allowances for Uncollectibles	44,041.61	(G)	-	44,041.61
LESS Approved "A" Certified Forwards	95,361.19	(H)	-	95,361.19
Approved "B" Certified Forwards	1,793,431.43	(H)	-	1,793,431.43
Approved "FCO" Certified Forwards		(H)	-	-
LESS: Other Accounts Payable (Nonoperating)	11,579.67	(I)	-	11,579.67
LESS: _____		(J)	-	-
<b>Unreserved Fund Balance, 07/01/24</b>	<b>(0.00)</b>	(K)	<b>-</b>	<b>(0.00)</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2025 - 2026**

**Department Title:**

48 EDUCATION

**Trust Fund Title:**

FEDERAL REHABILITATION TRUST FUND

**LAS/PBS Fund Number:**

2270

BE: 48180000

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/24**

Total all GLC's 5XXXX for governmental funds;  
GLC 539XX for proprietary and fiduciary funds

**6,968.30** (A)

**Subtract Nonspendable Fund Balance (GLC 56XXX)**

(B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description

(C)

SWFS Adjustment # and Description

(C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS

(1,793,431.43) (D)

Approved FCO Certified Forward per LAS/PBS

(D)

A/P not C/F-Operating Categories

(D)

Anticipated Revenue

1,786,463.13 (D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:**

**0.00** (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)**

**(0.00)** (F)

**DIFFERENCE:**

**0.00** (G)\*

**\*SHOULD EQUAL ZERO.**

# SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2025 - 2026</b>
<b>Trust Fund Title:</b>	48 EDUCATION
<b>Budget Entity:</b>	GRANTS AND DONATIONS TRUST FUND
<b>LAS/PBS Fund Number:</b>	48180000 - BLIND SERVICES
	2339

	Balance as of 6/30/2024		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	13,253.42	(A)	-	13,253.42
ADD: Other Cash (See Instructions)	13,203.47	(B)	-	13,203.47
ADD: Investments		(C)	-	-
ADD: Outstanding Accounts Receivable		(D)	-	-
ADD: Anticipated Revenue	26,933.91	(E)	-	26,933.91
<b>Total Cash plus Accounts Receivable</b>	<b>53,390.80</b>	(F)	-	<b>53,390.80</b>
LESS Allowances for Uncollectibles		(G)	-	-
LESS Approved "A" Certified Forwards		(H)	-	-
Approved "B" Certified Forwards	53,390.80	(H)	-	53,390.80
Approved "FCO" Certified Forwards		(H)	-	-
LESS: Other Accounts Payable (Nonoperating)		(I)	-	-
LESS: _____		(J)	-	-
<b>Unreserved Fund Balance, 07/01/24</b>	<b>-</b>	(K)	-	-

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2025 - 2026**

**Department Title:** 48 EDUCATION

**Trust Fund Title:** GRANTS AND DONATIONS TRUST FUND

**LAS/PBS Fund Number:** 2339 BE: 48180000

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/24**

Total all GLC's 5XXXX for governmental funds; **26,456.89** (A)  
 GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)**   (B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description   (C)

SWFS Adjustment # and Description   (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS **(53,390.80)** (D)

Approved FCO Certified Forward per LAS/PBS   (D)

A/P not C/F-Operating Categories   (D)

Anticipated Revenue **26,933.91** (D)

  (D)

  (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** **(0.00)** (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** **0.00** (F)

**DIFFERENCE:** **(0.00)** (G)\*

**\*SHOULD EQUAL ZERO.**

**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2023- 2024**

**Department** Education

**Chief Internal Auditor** Bradley Rich

**Budget Entity** Blind Services

**Phone Number** (850) 245-9221

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
<p><b>Office of the Inspector General Report # A-2023 DOE-018</b></p>	<p><b>6/6/2024</b></p>	<p><b>Department of Education (DOE) Division of Blind Services</b></p> <p><b>Florida Center for the Blind, Inc. (FCB)</b></p>	<p><b>Finding 1:</b> FCB did not meet all required contract deliverables.</p> <p><b>Recommendation:</b> We recommend that FCB enhance their controls to ensure all service deliverable requirements are met. We also recommend that DBS include a review of service deliverables in their monitoring activities to ensure compliance with the contract terms and its service deliverables and make appropriate adjustments to performance funding when service deliverables are not met. Finally, we encourage DBS and FCB to review the contract and consider making appropriate revisions to better align the contractual deliverables with the contractor’s business model.</p>	<p><b>DBS Management Response 6/6/2024:</b> Concur. DBS agrees that FCB did not meet all required contract deliverables. As a result, DBS withheld funds from FCB and ultimately made the referral to the IG’s office. Service deliverables are reviewed monthly as well as with desk and onsite monitoring. Payments are withheld when deliverables are not met. DBS will continue this process. This model is statewide for all our contracted service providers. This process is reviewed annually. Major shifts of the business model could result in a shortage of available service providers. DBS has reviewed the contract and considered the recommendation for adjusting the business model. However, DBS does not anticipate any major shifts in the business model for contracts, effective 7/1/2024. This matter is considered to be completed.</p> <p><b>FCB Management Response 6/6/2024:</b> Partially. Concur with work experiences only. Disagree with remainder. We agree that we did not provide 5 out of the 56 work experiences, although we offered several work experiences each trimester. Regarding the actual work experiences, the audit focused on the work experience of the summer. As previously explained, that work experience focuses on the 10 transferrable skills (applicable to any job and as represented in DBS’s own work evaluation form) such as attendance, initiative, work quality, etc. We provided documentation that showed each student received work experience in their area(s) of interest or vocational goals throughout the remainder of the year. Regarding the deliverables, the audit reports that only 7 of the 14 students met the 80% of the required hours. One of the 7 was only open for 3 months, yet received 31% of the hours. He began services in July 2022. A second student was on track to receive over 80% but became very sick with seizures</p>	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
				<p>and was either hospital-bound or bed-bound for several months beginning in spring through rest of contract. Every attempt was made to provide service as she could tolerate it. As previously reported during the audit, students 3 and 4 were severely disabled and they were provided services that met their family’s needs. The remainder (5-7) had attendance issues. Six of the seven (excluding student that had just started in July) were subsequently closed. All of these students provided circumstances beyond the contractor’s control, which is covered in the contract. What is in our control is the ability to provide and offer quality services.</p> <p>As discussed, we provide all transportation for the students. What is not in our control is we can not make a student get on the van, we can not control if a student has serious medical issues, and we can not control what contract a client is referred under. We have since began pushing back on referrals and questioning if they are being referred under the correct contract to avoid this in the future. We also move to close clients if they are noncompliant. The contract has since been modified to allow students to be served as it best suits their needs instead of being forced to meet a minimum number of hours. The agency has a total hour requirement that allows for varying hours per student. Of the 7 that did receive at least 80% of their hours, the actual average was 185% of the required hours. This was done in good faith to provide the total required hours in the contract. There is still disagreement regarding interpretation of the contract. The contract mentions 200 “program hours” and that the agency must be in 80% compliance. The program hours are just that. The number of hours of programming offered throughout the year. DBS monitoring reports show our agency provided over 265 program hours. The 160 hours refers to the hours of service provided as a cumulative average". The contract also requires 80% compliance with those hours. The audit appears to have confused program hours with service hours. The audit did not take into account the 80% compliance of the 160 cumulative average which would calculate to be 128 hours cumulative average. If the contract meant that each student receive a</p>	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
				<p>minimum of 80% of the service hours, the contract should have stated that in simple terms. Instead, the contract refers to a "cumulative average" which means the total number of hours divided by the number of students. Furthermore, the actual DBS contract monitoring sheet that is used to track compliance, and is shared with the agency, reflects the same understanding of the service hours being 128 (for 80% compliance) and therefore shows a total number 1,791.96 hours required as a minimum. (128 hours x 14 students = 1792). The same report also shows we provided 1,873.75 hours and we did in fact meet the 80% compliance requirement. Also, hours per client are not monitored on that DBS worksheet, only the total cumulative hours. Again, seemingly in line with our understanding as well. Finally, we can not remember the last time DBS provided training on the contracts. It would be very helpful to all agencies. It is also disappointing, that even though FCB was asked if we had any concerns/issues with DBS and we provided those concerns, none of them were seemingly addressed.</p> <p>This matter is considered to be completed.</p> <p><b>Inspector General’s Rebuttal 6/6/2024:</b> Notwithstanding FCB’s assertion that the contract only requires them to complete 80% of the stated deliverables, the OIG maintains that FCB failed to meet the minimum number of service hours, falling 366.25 hours short of the 2,240 minimum required service hours. While the contract states that FCB must meet 80% of each month’s deliverable to avoid penalty in that month, it does not state that they only need to meet 80% of the total deliverable requirement. In fact, it very clearly states in Attachment A Section II. D (2) of the contract that, “Full payment for this contract period will be based on the Contractor serving 14 unduplicated new (unique) eligible and Carryover full time Pre-ETS or TS-A clients, at a rate of \$9,600.00 per client for a minimum of 160 hours per client or 2,240 cumulative service hours (units) for this contract period. Monthly and cumulative performance benchmarks indicated are designed to ensure the Contractor is paced to meet the annual deliverable.”</p>	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
				Consequently, the finding and related recommendations stand as presented.	
			<p><b>Finding 2:</b> FCB did not maintain proper fiscal oversight.</p> <p>Recommendation: We recommend FCB enhance its controls to ensure expenses funded through DBS’s contract are allowable, appropriately reflected by funding source in the general ledger, and correlate to invoices submitted to DBS for payment for services rendered. We further recommend FCB submit a budget to DBS in accordance with statutory requirements. We also recommend FCB enhance its fiscal oversight to ensure compliance with internal policies and procedures, including Board of Director oversight of the President/CEO position. We further recommend DBS include a review of expenditures as part of their monitoring efforts. Finally, we recommend that DBS maintain records to support a cost analysis, including the agency’s documented review of individual cost elements from the submitted budget for allowability, reasonableness, and necessity.</p>	<p><b>DBS Management Response 6/6/2024:</b> Concur. DBS agrees that FCB did not maintain proper fiscal oversight and we are appreciative that the IG’s office has identified this issue. DBS reviews expenditures as part of the cost analysis for CRPs by program. We agree that a review of expenditures should occur during the monitoring process and that the agency should maintain records to support cost analysis as recommend and to review whether the expenditures align with the proper deliverables for the program. DBS will update it’s desk and onsite monitoring protocols to incorporate the IG’s recommendation. Note: Our contracts team is short-staffed and does not have this level of expertise. DBS will require additional resources and training to provide this level of analysis. This may entail contracting with outside accounting or monitoring firms and/or the reallocation of FTEs for staff capable of providing this level of analysis of expenditures. DBS currently lacks full budget authority for contracting and has had difficulty recruiting new contracting staff.</p> <p><b>FCB Management Response 6/6/2024:</b> Disagree. We provided a general ledger for all accounts when asked. We then provided a cost analysis, specifically for the Transition Program, that shows a total income of \$140,298 from DBS with related expenses of \$151,022 without any expenses allocated from the summer Maine trip. We explained that the account numbers track expenses by “program”, not “contract”. We did not allocate any DBS money towards that trip, as clearly shown in the cost analysis, and we still show a loss of approximately \$11,000. As stated before, the trip was paid from investment income. As such, any discussion and detail about that trip is inappropriately shown and discussed in this audit report. We are using Classes within the accounting system to show the on-going allocations of shared expenses (payroll, utilities, audit, etc.), specific</p>	



(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
				<p>expenses and income to each contract. This should address any outstanding concerns regarding this issue. Regarding the contract cost-analysis/budget that was requested of both FCB and DBS, the last one requested near that time period was in 2020. We have always provided the cost analysis when requested by DBS. Historically, new contracts require an updated cost analysis, whereas contract renewals (no change in contract amount) historically has not resulted in DBS asking for an updated cost analysis. The 2020-2021 contract was a new contract. The audit period, 2021-2022, was a renewal. We were not asked for an updated cost analysis and that explains why DBS could not produce one when asked. Finally, FCB policy was referenced in the audit findings that state “Under no circumstances shall personal purchases be allowed for any reason or by any means.” That policy refers to no one can use company credit cards/checks to make personal purchases. The purchases made were for the agency (airline tickets and radio/TV advertisement). The policy has since been updated and approved by the Board to remove any ambiguity to address the concerns raised in the audit. This matter is considered to be completed.</p> <p><b>Inspector General’s Rebuttal 6/6/2024: FCB</b>  Management indicated in their response that they track expenditures by program and not by contract, that DBS funds were not allocated to the Maine trip, and that the FCB personal purchase policy is referring only to the use of company credit cards/checks to make personal purchases. Notwithstanding FCB’s response, the general ledger documentation provided to our office during the audit does not indicate that the source of funds expended originated from funds provided by DOE/DBS under Contract 21-533 to FCB. This was also confirmed by FCB Management during our site visit in November 2023. Furthermore, per FCB’s own response, they do not track the funds by contract. This practice prohibits FCB from demonstrating that they distribute costs appropriately in a manner commensurate with the relative benefit received. The Office of the Inspector General maintains that is a violation of Contract 21-533 Section VII. H., which states that records maintained “will sufficiently and properly</p>	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
				reflect all expenditures of funds provided by DOE/DBS under this contract.” Consequently, the finding and related recommendations stand as presented.	

*Office of Policy and Budget - July 2024*

# Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Blind Services  
 Agency Budget Officer/OPB Analyst Name: Mitchell Clark / Isabella Boggs

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification

Action	Program or Service (Budget Entity Codes)
	48180000

## 1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A36, A10, IA1, IA4, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDI or Web LBR Column Security)</b>	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y				

## AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y				
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I <b>(SC1R, SC1 or SC1R, SC1D adding column A12)</b> to verify.	Y				
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? <b>(CSDR, CSA)</b>	Y				
<b>TIP</b> The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.					

## 2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 14 through 27)? Do they clearly describe the issue?	Y				

## 3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A N/A				
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## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Blind Services
Agency Budget Officer/OPB Analyst Name: Mitchell Clark / Isabella Boggs

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification

	Program or Service (Budget Entity Codes)
Action	48180000

### AUDITS:

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation")</b>	Y				
3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y				
TIP Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					

### 4. EXHIBIT D (EADR, EXD)

4.1 Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 59 of the LBR	Y				
4.2 Is the program component code and title used correct?	Y				
TIP Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					

### 5. EXHIBIT D-1 (ED1R, EXD1)

5.1 Are all object of expenditures positive amounts? (This is a manual check.)	Y				
--	---	--	--	--	--

### AUDITS:

5.2 Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y				
5.3 FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y				
5.4 A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column</b>	Y				

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Blind Services	
Agency Budget Officer/OPB Analyst Name: Mitchell Clark / Isabella Boggs	
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification	
Action	Program or Service (Budget Entity Codes) 48180000

TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.	
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.	
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2023-24 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for	
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.	

**6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)**

6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					

**7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)**

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 14 through 27 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 64 through 69 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 69 of the LBR	N/A N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.7 of the LBR Instructions.)	N/A N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Blind Services
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	Program or Service (Budget Entity Codes)
Action	48180000

7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 94 of the LBR	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #24-040?	Y N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				
7.16	Do the issue codes relating to special <i>Salaries and Benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 26 and 27 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>Major Audit Findings and Recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
<b>AUDIT:</b>						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? ( <b>GENR, LBR1</b> )	N/A				

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Blind Services
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	Program or Service (Budget Entity Codes)
Action	48180000

7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? ( <b>GENR, LBR2</b> )	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? ( <b>GENR, LBR3</b> )	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? ( <b>GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)</b> )	N/A				
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. ( <b>NAAR, BSNR</b> )	Y				
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2024-25? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2024-25. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 64 through 69 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2024-25 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Blind Services  
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	Program or Service (Budget Entity Codes)
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### 8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)

	DEPT LEVEL RESPONSES				
8.1 Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2 Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3 Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4 Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y, for 2176 and 2380 only				
8.5 Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6 Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7 If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8 If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable	N/A				
8.9 Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001670)?	Y, Y				
8.10 Are the statutory authority references correct?	Y				
8.11 Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y, for 2176 only				
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y, for 2178, 2543, 2555 and 2612 only				
8.13 If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				



## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Blind Services
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	Program or Service (Budget Entity Codes)
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8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y, for 2176 only				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Has the agency analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in Section III?	Y				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Blind Services
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	Program or Service (Budget Entity Codes)
Action	48180000

### AUDITS:

8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	Y				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Y				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 124 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					

### 9. SCHEDULE II (PSCR, SC2)

#### AUDIT:

9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 155 of the LBR Instructions.)	N/A				
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### 10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied? (See page 90 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 and 94 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts	N/A				

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Blind Services  
 Agency Budget Officer/OPB Analyst Name: Mitchell Clark / Isabella Boggs

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	Program or Service (Budget Entity Codes)
Action	48180000

### 11. SCHEDULE IV (EADR, SC4)

11.1 Are the correct Information Technology (IT) issue codes used?	N/A				
TIP If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					

### 12. SCHEDULE VIIIA (EADR, SC8A)

12.1 Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y	Y			
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### 13. SCHEDULE VIIIB-1 (EADR, S8B1)

13.1 <b>NOT REQUIRED FOR THIS YEAR</b>	N/A				
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.					

### 14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)

14.1 Do the reductions comply with the instructions provided on pages 99 through 102 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y				
TIP Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.					

### 15. SCHEDULE VIIIC (EADR, S8C) (NO LONGER REQUIRED)

### 16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 104-108 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)

		DEPT LEVEL RESPONSES				
16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)						
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP (if submitting) and LBR match?	Y					

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Blind Services
Agency Budget Officer/OPB Analyst Name: Mitchell Clark / Isabella Boggs

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	Program or Service (Budget Entity Codes)
Action	48180000

### AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3	Does the FY 2023-24 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	No, Reconciliation provided				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

### 17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)

17.1	Do exhibits and schedules comply with LBR Instructions (pages 52 through 152 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 128 and 129 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A,N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A,N/A				

### AUDITS - GENERAL INFORMATION

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 154 through 156) for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Blind Services  
 Agency Budget Officer/OPB Analyst Name: Mitchell Clark / Isabella Boggs

*A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification*

	Program or Service (Budget Entity Codes)
Action	48180000

<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>		<b>DEPT LEVEL RESPONSES</b>
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	NA - Section 1013.60, F.S., states the Commissioner shall submit an integrated, comprehensive budget request, notwithstanding the legislative budget requirements of 216.043, F.S.
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP	
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	
18.5	Are the appropriate counties identified in the narrative?	
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.	

<b>19. FLORIDA FISCAL PORTAL</b>					
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y			



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2025-26

Private Colleges and Universities

Exhibits or Schedules



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2025-26

Private Colleges and Universities  
Schedule I Series

# Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Private Colleges and Universities	
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Amanda Walker	
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification	
Action	Program or Service (Budget Entity Codes) 48190000

<b>1. GENERAL</b>					
1.1	Are Columns A01, A04, A05, A91, A92, A93, A36, A10, IA1, IA4, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDI or Web LBR Column Security)</b>	Y			
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y			
AUDITS:					
1.3	Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y			
1.4	Have Column A03 trust fund files been copied to Column A12? Run Schedule I <b>(SC1R, SC1 or SC1R, SC1D adding column A12)</b> to verify.	Y			
1.5	Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? <b>(CSDR, CSA)</b>	Y			
TIP	The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.				
<b>2. EXHIBIT A (EADR, EXA)</b>					
2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR	Y			
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y			
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 14 through 27)? Do they clearly describe the issue?	Y			
<b>3. EXHIBIT B (EXBR, EXB)</b>					
3.1	Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A			



## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Private Colleges and Universities	
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Amanda Walker	
<i>A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification</i>	
Action	Program or Service (Budget Entity Codes) 48190000

### AUDITS:

3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation")</b>	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					

### 4. EXHIBIT D (EADR, EXD)

4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 59 of the LBR	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					

### 5. EXHIBIT D-1 (ED1R, EXD1)

5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
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### AUDITS:

5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y				

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Private Colleges and Universities	
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Amanda Walker	
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Action	Program or Service (Budget Entity Codes) 48190000

5.4 A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? ( <b>EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.</b> )	Y				
TIP If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2023-24 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for					
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					

<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>					
6.1 Are issues appropriately aligned with appropriation categories?	Y				
TIP Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					

<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>					
7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 14 through 27 of the LBR Instructions.)	Y				
7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 64 through 69 of the LBR Instructions.)	Y				
7.3 Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 69 of the LBR	N/A				
7.4 Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A				
7.5 Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.7 of the LBR Instructions.)	N/A				

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Private Colleges and Universities	
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Amanda Walker	
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification	
Action	Program or Service (Budget Entity Codes) 48190000

7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 94 of the LBR	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #24-040?	N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				
7.16	Do the issue codes relating to special <i>Salaries and Benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 26 and 27 of the LBR	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>Major Audit Findings and Recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Private Colleges and Universities	
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Amanda Walker	
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Action	Program or Service (Budget Entity Codes) 48190000

AUDIT:					
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? ( <b>GENR, LBR1</b> )	N/A			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? ( <b>GENR, LBR2</b> )	N/A			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? ( <b>GENR, LBR3</b> )	N/A			
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? ( <b>GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)</b> )	N/A			
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. ( <b>NAAR, BSNR</b> )	Y			
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2024-25? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2024-25. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A			
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 64 through 69 of the LBR Instructions.				
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.				
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).				

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Private Colleges and Universities	
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Amanda Walker	
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Action	Program or Service (Budget Entity Codes) 48190000

<b>TIP</b> If an appropriation made in the FY 2024-25 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.
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**8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)**

		DEPT LEVEL RESPONSES				
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y, for 2176 and 2380 only				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y, for 2176 only				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y, for 2178, 2543, 2555 and 2612 only				

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Private Colleges and Universities  
 Agency Budget Officer/OPB Analyst Name: Amy Hammock / Amanda Walker

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Action	Program or Service (Budget Entity Codes)
	48190000

8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being	Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements	Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y, for 2176 only				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Has the agency analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in Section III?	Y				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Private Colleges and Universities	
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Amanda Walker	
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Action	Program or Service (Budget Entity Codes) 48190000

AUDITS:					
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y			
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	Y			
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Y			
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y			
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y			
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!				
TIP	Determine if the agency is scheduled for trust fund review. (See page 124 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.				
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.				

### 9. SCHEDULE II (PSCR, SC2)

AUDIT:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 155 of the LBR Instructions.)	N/A			

### 10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied? (See page 90 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 and 94 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts	N/A			

### 11. SCHEDULE IV (EADR, SC4)

11.1	Are the correct Information Technology (IT) issue codes used?	N/A			
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## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Private Colleges and Universities	
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Action	Program or Service (Budget Entity Codes) 48190000

TIP If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.	
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**12. SCHEDULE VIIIA (EADR, SC8A)**

12.1 Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y				
	Y				

**13. SCHEDULE VIIIB-1 (EADR, S8B1)**

13.1 <b>NOT REQUIRED FOR THIS YEAR</b>	N/A				
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TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.	
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**14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)**

14.1 Do the reductions comply with the instructions provided on pages 99 through 102 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y				
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TIP Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.	
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TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.	
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**15. SCHEDULE VIIIC (EADR, S8C) (NO LONGER REQUIRED)**

**16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 104-108 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)**

	DEPT LEVEL RESPONSE				
16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)					
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP (if submitting) and LBR match?	Y				



## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Private Colleges and Universities	
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Action	Program or Service (Budget Entity Codes) 48190000

### AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3	Does the FY 2023-24 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

### 17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)

17.1	Do exhibits and schedules comply with LBR Instructions (pages 52 through 152 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 128 and 129 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A				

### AUDITS - GENERAL INFORMATION

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 154 through 156) for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Private Colleges and Universities	
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Amanda Walker	
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Action	Program or Service (Budget Entity Codes) 48190000

<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>		<b>DEPT LEVEL RESPONSE</b>
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A - Section 1013.60, F.S., states the Commissioner shall submit an integrated, comprehensive budget request, notwithstanding the legislative budget requirements of 216.043, F.S.
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP	
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	
18.5	Are the appropriate counties identified in the narrative?	
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.	
<b>19. FLORIDA FISCAL PORTAL</b>		
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y



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2025-26

Student Financial Aid Program

State

Exhibits or Schedules



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Student Financial Aid Program

State

Schedule I Series

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Financial Aid - State	
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Amanda Walker	
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Action	Program or Service (Budget Entity Codes) 48200200

<b>1. GENERAL</b>					
1.1	Are Columns A01, A04, A05, A91, A92, A93, A36, A10, IA1, IA4, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDI or Web LBR Column Security)</b>	Y			
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y			
AUDITS:					
1.3	Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y			
1.4	Have Column A03 trust fund files been copied to Column A12? Run Schedule I <b>(SC1R, SC1 or SC1R, SC1D adding column A12)</b> to verify.	Y			
1.5	Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? <b>(CSDR, CSA)</b>	Y			
<b>TIP</b>	The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.				
<b>2. EXHIBIT A (EADR, EXA)</b>					
2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR	Y			
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y			
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 14 through 27)? Do they clearly describe the issue?	Y			
<b>3. EXHIBIT B (EXBR, EXB)</b>					
3.1	Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	Y			

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Action	Program or Service (Budget Entity Codes) 48200200

AUDITS:					
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation Category Differences")</b>	Y	Y		
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Yes, except for administered funds changes made			
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.				
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.				
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.				

4. EXHIBIT D (EADR, EXD)					
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 59 of the LBR	Y			
4.2	Is the program component code and title used correct?	Y			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				

5. EXHIBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y			

AUDITS:					
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column</b>	Yes, except for administered funds changes made			

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TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.	
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.	
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2023-24 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for	
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.	

**6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)**

6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					

**7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)**

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 14 through 27 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 64 through 69 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 69 of the LBR	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.7 of the LBR Instructions.)	N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				

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7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 94 of the LBR	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #24-040?	N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y				
7.16	Do the issue codes relating to special <i>Salaries and Benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 26 and 27 of the LBR	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>Major Audit Findings and Recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
<b>AUDIT:</b>						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? ( <b>GENR, LBR1</b> )	N/A				



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7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? ( <b>GENR, LBR2</b> )	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? ( <b>GENR, LBR3</b> )	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? ( <b>GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)</b> )	N/A				
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. ( <b>NAAR, BSNR</b> )	Y				
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2024-25? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2024-25. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 64 through 69 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2024-25 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					

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<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)</b>					
		DEPT LEVEL RESPONSES			
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y, for 2176 and 2380 only			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable	N/A			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001870)?	Y Y			
8.10	Are the statutory authority references correct?	Y			
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y, for 2176 only			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y, for 2178, 2543, 2555 and 2612 only			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y			

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8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-	Y				
8.17 If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18 Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being	Y				
8.19 Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements	Y				
8.20 Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y, for 2176 only				
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22 Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24 Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25 Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y				
8.26 Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27 Has the agency analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in Section III?	Y				
8.28 Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				

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AUDITS:					
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y			
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	Y			
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Y			
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y			
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y			
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!				
TIP	Determine if the agency is scheduled for trust fund review. (See page 124 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.				
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.				

AUDIT:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 155 of the LBR Instructions.)	N/A			

10. SCHEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied? (See page 90 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 and 94 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts	N/A			

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<b>11. SCHEDULE IV (EADR, SC4)</b>				
11.1	Are the correct Information Technology (IT) issue codes used?	N/A		
TIP If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.				
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>				
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y Y		
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>				
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>	N/A		
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.				
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)</b>				
14.1	Do the reductions comply with the instructions provided on pages 99 through 102 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y		
TIP Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.				
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.				
<b>15. SCHEDULE VIIIC (EADR, S8C) (NO LONGER REQUIRED)</b>				
<b>16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 104-108 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)</b>				
		<b>DEPT LEVEL RESPONSES</b>		
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)			
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP (if submitting) and LBR match?	Y		

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AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
16.3	Does the FY 2023-24 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y			
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y			
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y			
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y			
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	No, reconciliation provided			
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)					
17.1	Do exhibits and schedules comply with LBR Instructions (pages 52 through 152 of the LBR Instructions), and are they accurate and complete?	Y			
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y			
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y			
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 128 and 129 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A			
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A			
AUDITS - GENERAL INFORMATION					
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 154 through 156) for a list of audits and their descriptions.				
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				

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<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>		<b>DEPT LEVEL RESPONSE</b>				
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	NA - Section 1013.60, F.S., states the Commissioner shall submit an integrated, comprehensive budget request, notwithstanding the legislative budget requirements of 216.043, F.S.				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP					
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?					
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?					
18.5	Are the appropriate counties identified in the narrative?					
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?					
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
<b>19. FLORIDA FISCAL PORTAL</b>						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y				



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Exhibits or Schedules





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Student Financial Aid Program

Federal

Schedule I Series

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2025 - 2026
<b>Trust Fund Title:</b>	48 EDUCATION
<b>Budget Entity:</b>	FEDERAL GRANTS TRUST FUND
<b>LAS/PBS Fund Number:</b>	48200300- STUDENT FINANCIAL AID PROGRAM - FEDERAL
	2261

	Balance as of 6/30/2024		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	247.19	(A)		247.19
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
<b>Total Cash plus Accounts Receivable</b>	<b>247.19</b>	<b>(F)</b>	<b>0</b>	<b>247.19</b>
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
<b>Unreserved Fund Balance, 07/01/24</b>	<b>247.19</b>	<b>(K)</b>	<b>0</b>	<b>247.19</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

<b>Department Title:</b>	<b>Budget Period: 2025 - 2026</b>	
<b>Trust Fund Title:</b>	48 EDUCATION	
<b>Trust Fund Title:</b>	FEDERAL GRANTS TRUST FUND	
<b>LAS/PBS Fund Number:</b>	2261	BE: 48200300

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/24**

Total all GLC's 5XXXX for governmental funds;  (A)  
GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)**  (B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description  (C)

SWFS Adjustment # and Description  (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS  (D)

Approved FCO Certified Forward per LAS/PBS  (D)

A/P not C/F-Operating Categories  (D)

(D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:**  (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)**  (F)

**DIFFERENCE:**  (G)\*

**\*SHOULD EQUAL ZERO.**

## Fiscal Year 2025-26 LBR Technical Review Checklist

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Agency Budget Officer/OPB Analyst Name: Amy Hammock / Amanda Walker	
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Action	Program or Service (Budget Entity Codes) 48200300

<b>1. GENERAL</b>					
1.1	Are Columns A01, A04, A05, A91, A92, A93, A36, A10, IA1, IA4, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDI or Web LBR Column Security)</b>	Y			
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y			
AUDITS:					
1.3	Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y			
1.4	Have Column A03 trust fund files been copied to Column A12? Run Schedule I <b>(SC1R, SC1 or SC1R, SC1D adding column A12)</b> to verify.	Y			
1.5	Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? <b>(CSDR, CSA)</b>	Y			
TIP	The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.				
<b>2. EXHIBIT A (EADR, EXA)</b>					
2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR	Y			
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y			
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 14 through 27)? Do they clearly describe the issue?	Y			
<b>3. EXHIBIT B (EXBR, EXB)</b>					
3.1	Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A N/A			

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### AUDITS:

3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation Category Differences")</b>	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					

### 4. EXHIBIT D (EADR, EXD)

4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 59 of the LBR	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					

### 5. EXHIBIT D-1 (ED1R, EXD1)

5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
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### AUDITS:

5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y				

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5.4 A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? ( <b>EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.</b> )	Y				
TIP If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2023-24 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for					
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					

<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>					
6.1 Are issues appropriately aligned with appropriation categories?	Y				
TIP Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					

<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>					
7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 14 through 27 of the LBR Instructions.)	Y				
7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 64 through 69 of the LBR Instructions.)	Y				
7.3 Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 69 of the LBR	N/A				
7.4 Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A				
7.5 Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.7 of the LBR Instructions.)	N/A				

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7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 94 of the LBR	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #24-040?	N/A N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				
7.16	Do the issue codes relating to special <i>Salaries and Benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 26 and 27 of the LBR	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>Major Audit Findings and Recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				

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AUDIT:					
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A			
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? <b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)</b>	N/A			
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. <b>(NAAR, BSNR)</b>	N/A			
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2024-25? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2024-25. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A			
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 64 through 69 of the LBR Instructions.				
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.				
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).				



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<b>TIP</b> If an appropriation made in the FY 2024-25 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.	
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**8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)**

		DEPT LEVEL RESPONSES				
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y, for 2176 and 2380 only				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001070)?	Y Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y, for 2176 only				

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8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	for 2178, 2543, 2555 and 2612 only			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being	Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements	Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y, for 2176 only				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Has the agency analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in Section III?	Y				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				

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AUDITS:					
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y			
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	Y			
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Y			
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y			
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y			
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!				
TIP	Determine if the agency is scheduled for trust fund review. (See page 124 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.				
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.				

AUDIT:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 155 of the LBR Instructions.)	N/A			

10. SCHEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied? (See page 90 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 and 94 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts	N/A			

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<b>11. SCHEDULE IV (EADR, SC4)</b>				
11.1	Are the correct Information Technology (IT) issue codes used?	N/A		
TIP If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.				
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>				
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y Y		
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>				
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>	N/A		
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.				
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)</b>				
14.1	Do the reductions comply with the instructions provided on pages 99 through 102 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y		
TIP Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.				
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.				
<b>15. SCHEDULE VIIIC (EADR, S8C) (NO LONGER REQUIRED)</b>				
<b>16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 104-108 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)</b>				
		<b>DEPT LEVEL RESPONSES</b>		
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)			
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP (if submitting) and LBR match?	Y		

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Financial Aid - Federal	
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Amanda Walker	
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification	
Action	Program or Service (Budget Entity Codes) 48200300

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
16.3	Does the FY 2023-24 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y			
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y			
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y			
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y			
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	No, reconciliation provided			
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)					
17.1	Do exhibits and schedules comply with LBR Instructions (pages 52 through 152 of the LBR Instructions), and are they accurate and complete?	Y			
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y			
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y			
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 128 and 129 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A			
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A			
AUDITS - GENERAL INFORMATION					
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 154 through 156) for a list of audits and their descriptions.				
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Financial Aid - Federal	
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Amanda Walker	
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification	
Action	Program or Service (Budget Entity Codes) 48200300

18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)		DEPT LEVEL RESPONSE
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	NA - Section 1013.60, F.S., states the Commissioner shall submit an integrated, comprehensive budget request, notwithstanding the legislative budget requirements of 216.043, F.S.
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP	
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	
18.5	Are the appropriate counties identified in the narrative?	
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.	
19. FLORIDA FISCAL PORTAL		
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y



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2025-26

Early Learning Services

Exhibits or Schedules



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2025-26

Early Learning Services

Schedule I Series



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2025 - 2026
<b>Trust Fund Title:</b>	48 EDUCATION
<b>Budget Entity:</b>	FEDERAL GRANTS TRUST FUND
<b>LAS/PBS Fund Number:</b>	48220400 - EARLY LEARNING
	2261

	Balance as of 6/30/2024		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	104,206.18	(A)		104,206.18
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: Anticipated Revenue	113,500.13	(E)		113,500.13
<b>Total Cash plus Accounts Receivable</b>	<b>217,706.31</b>	(F)	<b>0</b>	<b>217,706.31</b>
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards	217,706.31	(H)		217,706.31
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
<b>Unreserved Fund Balance, 07/01/24</b>	<b>-</b>	(K)	<b>0</b>	<b>-</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

	<b>Budget Period: 2025 - 2026</b>	
<b>Department Title:</b>	48 EDUCATION	
<b>Trust Fund Title:</b>	FEDERAL GRANTS TRUST FUND	
<b>LAS/PBS Fund Number:</b>	2261	BE: 48220400

**BEGINNING TRIAL BALANCE:**

<b>Total Fund Balance Per FLAIR Trial Balance, 07/01/24</b>	
Total all GLC's 5XXXX for governmental funds;	<input type="text" value="104,206.18"/> (A)
GLC 539XX for proprietary and fiduciary funds	

<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	<input type="text"/> (B)
---	--------------------------

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description	<input type="text"/> (C)
-----------------------------------	--------------------------

SWFS Adjustment # and Description	<input type="text"/> (C)
-----------------------------------	--------------------------

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text" value="(217,706.31)"/> (D)
---	---

Approved FCO Certified Forward per LAS/PBS	<input type="text"/> (D)
--	--------------------------

A/P not C/F-Operating Categories	<input type="text"/> (D)
----------------------------------	--------------------------

Anticipated Revenue	<input type="text" value="113,500.13"/> (D)
---------------------	---

<input type="text"/> (D)
--------------------------

<input type="text"/> (D)
--------------------------

<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="0.00"/> (E)
--	---------------------------------------

<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)</b>	<input type="text" value="0.00"/> (F)
--	---------------------------------------

<b>DIFFERENCE:</b>	<input type="text" value="0.00"/> (G)*
--------------------	--

**\*SHOULD EQUAL ZERO.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2025 - 2026</b>
<b>Trust Fund Title:</b>	48 EDUCATION
<b>Budget Entity:</b>	GRANTS AND DONATIONS TRUST FUND
<b>LAS/PBS Fund Number:</b>	48220400 - EARLY LEARNING
	2339

	Balance as of 6/30/2024		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	103,054.58	(A)		103,054.58
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
<b>Total Cash plus Accounts Receivable</b>	<b>103,054.58</b>	(F)	-	<b>103,054.58</b>
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
<b>Unreserved Fund Balance, 07/01/24</b>	<b>103,054.58</b>	(K)	-	<b>103,054.58</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

	<b>Budget Period: 2025 - 2026</b>	
<b>Department Title:</b>	<u>48 EDUCATION</u>	
<b>Trust Fund Title:</b>	<u>GRANTS AND DONATIONS TRUST FUND</u>	
<b>LAS/PBS Fund Number:</b>	<u>2339</u>	<u>BE: 48220400</u>

**BEGINNING TRIAL BALANCE:**

<b>Total Fund Balance Per FLAIR Trial Balance, 07/01/24</b>	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="103,054.58"/> (A)
<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	<input type="text"/> (B)
<b>Add/Subtract Statewide Financial Statement (SWFS) Adjustments :</b>	
SWFS Adjustment # and Description	<input type="text"/> (C)
SWFS Adjustment # and Description	<input type="text"/> (C)
<b>Add/Subtract Other Adjustment(s):</b>	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/> (D)
Approved FCO Certified Forward per LAS/PBS	<input type="text"/> (D)
A/P not C/F-Operating Categories	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="103,054.58"/> (E)
<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)</b>	<input type="text" value="103,054.58"/> (F)
<b>DIFFERENCE:</b>	<input type="text" value="0.00"/> (G)*

**\*SHOULD EQUAL ZERO.**

# Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Division of Early Learning	
Agency Budget Officer/OPB Analyst Name: Chris Lee / Isabella Boggs	
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification	
Action	Program or Service (Budget Entity Codes) 48220400

<b>1. GENERAL</b>					
1.1	Are Columns A01, A04, A05, A91, A92, A93, A36, A10, IA1, IA4, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDI or Web LBR Column Security)</b>	Y			
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y			
AUDITS:					
1.3	Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y			
1.4	Have Column A03 trust fund files been copied to Column A12? Run Schedule I <b>(SC1R, SC1 or SC1R, SC1D adding column A12)</b> to verify.	Y			
1.5	Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? <b>(CSDR, CSA)</b>	Y			
<b>TIP</b>	The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.				
<b>2. EXHIBIT A (EADR, EXA)</b>					
2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR	Y			
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y			
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 14 through 27)? Do they clearly describe the issue?	Y			
<b>3. EXHIBIT B (EXBR, EXB)</b>					
3.1	Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	Y			

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Division of Early Learning	
Agency Budget Officer/OPB Analyst Name: Chris Lee / Isabella Boggs	
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification	
Action	Program or Service (Budget Entity Codes) 48220400

### AUDITS:

3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation")</b>	Y	Y			
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					

### 4. EXHIBIT D (EADR, EXD)

4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 59 of the LBR	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					

### 5. EXHIBIT D-1 (ED1R, EXD1)

5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
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### AUDITS:

5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y				

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Division of Early Learning  
 Agency Budget Officer/OPB Analyst Name: Chris Lee / Isabella Boggs

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification

	Program or Service (Budget Entity Codes)
Action	48220400

5.4 A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? ( <b>EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.</b> )	Y				
TIP If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2023-24 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for					
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					

**6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)**

6.1 Are issues appropriately aligned with appropriation categories?	Y				
TIP Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					

**7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)**

7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 14 through 27 of the LBR Instructions.)	Y				
7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 64 through 69 of the LBR Instructions.)	Y				
7.3 Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 69 of the LBR	N/A				
7.4 Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A				
7.5 Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.7 of the LBR Instructions.)	N/A				

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Division of Early Learning
Agency Budget Officer/OPB Analyst Name: Chris Lee / Isabella Boggs

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification

Action	Program or Service (Budget Entity Codes) 48220400
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7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OAD A/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 94 of the LBR	Y				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #24-040?	N/A N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y				
7.16	Do the issue codes relating to special <i>Salaries and Benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 26 and 27 of the LBR	Y				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>Major Audit Findings and Recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				



## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Division of Early Learning	
Agency Budget Officer/OPB Analyst Name: Chris Lee / Isabella Boggs	
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification	
Action	Program or Service (Budget Entity Codes) 48220400

AUDIT:					
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	Y			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A			
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? <b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)</b>	N/A			
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. <b>(NAAR, BSNR)</b>	Y			
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2024-25? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2024-25. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A			
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 64 through 69 of the LBR Instructions.				
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.				
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).				

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Division of Early Learning	
Agency Budget Officer/OPB Analyst Name: Chris Lee / Isabella Boggs	
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification	
Action	Program or Service (Budget Entity Codes) 48220400

<b>TIP</b> If an appropriation made in the FY 2024-25 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.	
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<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)</b>					
					DEPT LEVEL RESPONSES
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y, for 2176 and 2380 only			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable	N/A			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001070)?	Y Y			
8.10	Are the statutory authority references correct?	Y			
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y, for 2176 only			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y, for 2178, 2543, 2555 and 2612 only			

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Division of Early Learning
Agency Budget Officer/OPB Analyst Name: Chris Lee / Isabella Boggs

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification

Action	Program or Service (Budget Entity Codes)
	48220400

8.13 If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y				
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-	Y				
8.17 If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18 Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being	Y				
8.19 Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements	Y				
8.20 Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y, for 2176 only				
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22 Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24 Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25 Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y				
8.26 Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27 Has the agency analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in Section III?	Y				
8.28 Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Division of Early Learning	
Agency Budget Officer/OPB Analyst Name: Chris Lee / Isabella Boggs	
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification	
Action	Program or Service (Budget Entity Codes) 48220400

AUDITS:					
8.30 Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31 Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	Y				
8.32 Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Y				
8.33 Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y				
8.34 Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP Determine if the agency is scheduled for trust fund review. (See page 124 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					

### 9. SCHEDULE II (PSCR, SC2)

AUDIT:					
9.1 Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 155 of the LBR Instructions.)	N/A				

### 10. SCHEDULE III (PSCR, SC3)

10.1 Is the appropriate lapse amount applied? (See page 90 of the LBR Instructions.)	N/A				
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 and 94 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts	Y				

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Division of Early Learning	
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Action	Program or Service (Budget Entity Codes) 48220400

<b>11. SCHEDULE IV (EADR, SC4)</b>					
11.1	Are the correct Information Technology (IT) issue codes used?	N/A			
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.				
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y Y			
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>					
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>	N/A			
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.				
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)</b>					
14.1	Do the reductions comply with the instructions provided on pages 99 through 102 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y			
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.				
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.				
<b>15. SCHEDULE VIIIC (EADR, S8C) (NO LONGER REQUIRED)</b>					
<b>16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 104-108 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)</b>					
		<b>DEPT LEVEL RESPONSE</b>			
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)				
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP (if submitting) and LBR match?	Y			

## Fiscal Year 2025-26 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes) 48220400

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
16.3	Does the FY 2023-24 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y			
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y			
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y			
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y			
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	N, reconciliation provided.			
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				

17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)					
17.1	Do exhibits and schedules comply with LBR Instructions (pages 52 through 152 of the LBR Instructions), and are they accurate and complete?	Y			
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y			
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y			
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 128 and 129 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A N/A			
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A			

AUDITS - GENERAL INFORMATION					
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 154 through 156) for a list of audits and their descriptions.				
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Division of Early Learning	
Agency Budget Officer/OPB Analyst Name: Chris Lee / Isabella Boggs	
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Action	Program or Service (Budget Entity Codes) 48220400

<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>		<b>DEPT LEVEL RESPONSE</b>
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	NA - Section 1013.60, F.S., states the Commissioner shall submit an integrated, comprehensive budget request, notwithstanding the legislative budget requirements of 216.043, F.S.
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP	
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	
18.5	Are the appropriate counties identified in the narrative?	
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.	
<b>19. FLORIDA FISCAL PORTAL</b>		
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y





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Exhibits or Schedules





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Schedule I Series

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Grants/K-12 Program - FEFP	
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Jessica Wiginton	
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification	
Action	Program or Service (Budget Entity Codes) 48250300

<b>1. GENERAL</b>					
1.1	Are Columns A01, A04, A05, A91, A92, A93, A36, A10, IA1, IA4, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDI or Web LBR Column Security)</b>	Y			
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y			
AUDITS:					
1.3	Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y			
1.4	Have Column A03 trust fund files been copied to Column A12? Run Schedule I <b>(SC1R, SC1 or SC1R, SC1D adding column A12)</b> to verify.	Y			
1.5	Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? <b>(CSDR, CSA)</b>	Y			
<b>TIP</b>	The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.				
<b>2. EXHIBIT A (EADR, EXA)</b>					
2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR	Y			
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y			
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 14 through 27)? Do they clearly describe the issue?	Y			
<b>3. EXHIBIT B (EXBR, EXB)</b>					
3.1	Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A N/A			

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Grants/K-12 Program - FEFP	
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Jessica Wiginton	
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Action	Program or Service (Budget Entity Codes) 48250300

### AUDITS:

3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation")</b>	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y, except for FEFP				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					

### 4. EXHIBIT D (EADR, EXD)

4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 59 of the LBR	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					

### 5. EXHIBIT D-1 (ED1R, EXD1)

5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
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### AUDITS:

5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column</b>	Y, except for FEFP				

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Grants/K-12 Program - FEFP
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Jessica Wiginton

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	Program or Service (Budget Entity Codes)
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TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.	
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.	
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2023-24 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for	
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.	

**6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)**

6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					

**7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)**

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 14 through 27 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 64 through 69 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 69 of the LBR	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.7 of the LBR Instructions.)	N/A N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Grants/K-12 Program - FEFP					
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Jessica Wiginton					

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	Program or Service (Budget Entity Codes)				
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7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 94 of the LBR	N/A			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A			
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #24-040?	N/A N/A			
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	Y			
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A			
7.16	Do the issue codes relating to special <i>Salaries and Benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 26 and 27 of the LBR	N/A			
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A			
7.18	Are the issues relating to <i>Major Audit Findings and Recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A			
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y			
<b>AUDIT:</b>					
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? ( <b>GENR, LBR1</b> )	N/A			

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Grants/K-12 Program - FEFP
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	Program or Service (Budget Entity Codes)
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7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? ( <b>GENR, LBR2</b> )	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? ( <b>GENR, LBR3</b> )	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? ( <b>GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)</b> )	N/A				
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. ( <b>NAAR, BSNR</b> )	Y				
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2024-25? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2024-25. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 64 through 69 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2024-25 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Grants/K-12 Program - FEFP	
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Action	Program or Service (Budget Entity Codes) 48250300

<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)</b>					
					<b>DEPT LEVEL RESPONSES</b>
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y, for 2176 and 2380 only			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable	N/A			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001870)?	Y Y			
8.10	Are the statutory authority references correct?	Y			
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y, for 2176 only			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y, for 2178, 2543, 2555, and 2612 only			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y			

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Grants/K-12 Program - FEFP	
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Jessica Wiginton	
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification	
Action	Program or Service (Budget Entity Codes) 48250300

8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-	Y				
8.17 If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18 Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being	Y				
8.19 Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements	Y				
8.20 Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y, for 2176 only				
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22 Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24 Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25 Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y				
8.26 Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27 Has the agency analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in Section III?	Y				
8.28 Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				



## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Grants/K-12 Program - FEFP	
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Jessica Wiginton	
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification	
Action	Program or Service (Budget Entity Codes) 48250300

AUDITS:					
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y			
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	Y			
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Y			
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y			
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y			
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!				
TIP	Determine if the agency is scheduled for trust fund review. (See page 124 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.				
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.				

### 9. SCHEDULE II (PSCR, SC2)

AUDIT:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 155 of the LBR Instructions.)	N/A			

### 10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied? (See page 90 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 and 94 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts	N/A			

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Grants/K-12 Program - FEFP	
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Jessica Wiginton	
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification	
Action	Program or Service (Budget Entity Codes) 48250300

<b>11. SCHEDULE IV (EADR, SC4)</b>					
11.1	Are the correct Information Technology (IT) issue codes used?	N/A			
TIP If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y Y			
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>					
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>	N/A			
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.					
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)</b>					
14.1	Do the reductions comply with the instructions provided on pages 99 through 102 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y			
TIP Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.					
<b>15. SCHEDULE VIIIC (EADR, S8C) (NO LONGER REQUIRED)</b>					
<b>16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 104-108 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)</b>					
		<b>DEPT LEVEL RESPONSES</b>			
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)				
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP (if submitting) and LBR match?	Y			

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Grants/K-12 Program - FEFP	
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Jessica Wiginton	
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification	
Action	Program or Service (Budget Entity Codes) 48250300

### AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3	Does the FY 2023-24 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	N, reconciliation provided				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

### 17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)

17.1	Do exhibits and schedules comply with LBR Instructions (pages 52 through 152 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 128 and 129 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A N/A				

### AUDITS - GENERAL INFORMATION

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 154 through 156) for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Grants/K-12 Program - FEFP	
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Jessica Wiginton	
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification	
Action	Program or Service (Budget Entity Codes) 48250300

18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)		DEPT LEVEL RESPONSES
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	NA - Section 1013.60, F.S., states the Commissioner shall submit an integrated, comprehensive budget request, notwithstanding the legislative budget requirements of 216.043, F.S.
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP	
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	
18.5	Are the appropriate counties identified in the narrative?	
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.	
19. FLORIDA FISCAL PORTAL		
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y



FLORIDA DEPARTMENT OF  
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2025-26

State Grants/K-12 Programs

NON-FEFP

Exhibits or Schedules



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2025-26

State Grants/K-12 Programs

NON-FEFP

Schedule I Series

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2025 - 2026</b>
<b>Trust Fund Title:</b>	<b>48 EDUCATION</b>
<b>Budget Entity:</b>	<b>ADMINISTRATIVE TRUST FUND</b>
<b>LAS/PBS Fund Number:</b>	<b>48250400 STATE GRANTS/K-12 PROGRAM - NON FEFP</b>
	<b>2021 (FSDB)</b>

	Balance as of 6/30/2024		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	281,801.29	(A)		281,801.29
ADD: Other Cash (See Instructions)	-	(B)		-
ADD: Investments	-	(C)		-
ADD: Outstanding Accounts Receivable	18,608.19	(D)		18,608.19
ADD: _____	-	(E)		-
<b>Total Cash plus Accounts Receivable</b>	<b>300,409.48</b>	(F)	-	<b>300,409.48</b>
LESS Allowances for Uncollectibles	-	(G)		-
LESS Approved "A" Certified Forwards	-	(H)		-
Approved "B" Certified Forwards	-	(H)		-
Approved "FCO" Certified Forwards	-	(H)		-
LESS: Other Accounts Payable (Nonoperating)	-	(I)		-
LESS: _____	-	(J)		-
<b>Unreserved Fund Balance, 07/01/2024</b>	<b>300,409.48</b>	(K)	-	<b>300,409.48</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2025 - 2026**

**Department Title:**

**48 EDUCATION**

**Trust Fund Title:**

**ADMINISTRATIVE TRUST FUND**

**LAS/PBS Fund Number:**

**2021 (FSDB)**

**BE 48250400**

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/2024**

Total all GLC's 5XXXX for governmental funds;  
GLC 539XX for proprietary and fiduciary funds

**300,409.48** (A)

**Subtract Nonspendable Fund Balance (GLC 56XXX)**

- (B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description

- (C)

SWFS Adjustment # and Description

- (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS

- (D)

Approved FCO Certified Forward per LAS/PBS

- (D)

A/P not C/F-Operating Categories

- (D)

FSDB - Current Year Payables Not Certified

(D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:**

**300,409.48** (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)**

**300,409.48** (F)

**DIFFERENCE:**

- (G)\*

**\*SHOULD EQUAL ZERO.**



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2025 - 2026
<b>Trust Fund Title:</b>	48 EDUCATION
<b>Budget Entity:</b>	FEDERAL GRANTS TRUST FUND
<b>LAS/PBS Fund Number:</b>	48250400 - STATE GRANTS/K-12 PROGRAM - NON FEFP
	2261

	Balance as of 6/30/2024		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	98,610.64	(A)		98,610.64
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable	230,306.04	(D)	(67,039.08)	163,266.96
ADD: Anticipated Revenue	282,577.69	(E)		282,577.69
<b>Total Cash plus Accounts Receivable</b>	<b>611,494.37</b>	<b>(F)</b>	<b>(67,039.08)</b>	<b>544,455.29</b>
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	58,845.97	(H)		58,845.97
Approved "B" Certified Forwards	282,577.69	(H)		282,577.69
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	24,400.66	(I)		24,400.66
LESS: _____		(J)		-
<b>Unreserved Fund Balance, 07/01/24</b>	<b>245,670.05</b>	<b>(K)</b>	<b>(67,039.08)</b>	<b>178,630.97</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2025 - 2026**

<b>Department Title:</b>	48 EDUCATION	
<b>Trust Fund Title:</b>	FEDERAL GRANTS TRUST FUND	
<b>LAS/PBS Fund Number:</b>	2261	BE: 48250400

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/24**

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	132,728.26	(A)
--	------------	-----

<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>		(B)
---	--	-----

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description	(67,039.08)	(C)
-----------------------------------	-------------	-----

SWFS Adjustment # and Description		(C)
-----------------------------------	--	-----

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(282,577.69)	(D)
---	--------------	-----

Approved FCO Certified Forward per LAS/PBS		(D)
--	--	-----

A/P not C/F-Operating Categories		(D)
----------------------------------	--	-----

Anticipated Revenue	282,577.69	(D)
---------------------	------------	-----

FSDB - Current Year Payables Not Certified	112,941.79	(D)
--	------------	-----

		(D)
--	--	-----

<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>178,630.97</b>	(E)
--	-------------------	-----

<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)</b>	<b>178,630.97</b>	(F)
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<b>DIFFERENCE:</b>	<b>0.00</b>	(G)*
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**\*SHOULD EQUAL ZERO.**

# SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2025 - 2026

<b>Department Title:</b>	48 EDUCATION
<b>Trust Fund Title:</b>	GRANTS AND DONATIONS TRUST FUND
<b>Budget Entity:</b>	48250400 STATE GRANTS/K-12 PROGRAM - NON FEFP
<b>LAS/PBS Fund Number:</b>	2339 (FSDB)

	Balance as of 6/30/2024		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	611,428.12	(A)	-	611,428.12
ADD: Other Cash (See Instructions)	-	(B)	-	-
ADD: Investments	-	(C)	-	-
ADD: Outstanding Accounts Receivable	270,837.95	(D)	-	270,837.95
ADD: _____	-	(E)	-	-
<b>Total Cash plus Accounts Receivable</b>	<b>882,266.07</b>	(F)	<b>-</b>	<b>882,266.07</b>
LESS Allowances for Uncollectibles	-	(G)	-	-
LESS Approved "A" Certified Forwards	-	(H)	-	-
Approved "B" Certified Forwards	-	(H)	-	-
Approved "FCO" Certified Forwards	-	(H)	-	-
LESS: Other Accounts Payable (Nonoperating)	414.75	(I)	-	414.75
LESS: _____	-	(J)	-	-
<b>Unreserved Fund Balance, 07/01/2024</b>	<b>881,851.32</b>	(K)	<b>-</b>	<b>881,851.32</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2025 - 26**

<b>Department Title:</b>	<b>48 EDUCATION</b>
<b>Trust Fund Title:</b>	<b>GRANTS AND DONATIONS TRUST FUND</b>
<b>LAS/PBS Fund Number:</b>	<b>2339 (FSDB) BE 48250400</b>

**BEGINNING TRIAL BALANCE:**

<b>Total Fund Balance Per FLAIR Trial Balance, 07/01/2024</b>	
Total all GLC's 5XXXX for governmental funds;	806,053.80 (A)
GLC 539XX for proprietary and fiduciary funds	
<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	-
<b>Add/Subtract Statewide Financial Statement (SWFS)Adjustments :</b>	
SWFS Adjustment # and Description	-
SWFS Adjustment # and Description	-
<b>Add/Subtract Other Adjustment(s):</b>	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	-
Approved FCO Certified Forward per LAS/PBS	-
A/P not C/F-Operating Categories	-
FSDB - Current Year Payables Not Certified	75,797.52 (D)
	(D)
	(D)
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>881,851.32 (E)</b>
<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)</b>	<b>881,851.32 (F)</b>
<b>DIFFERENCE:</b>	-
	(G)*

**\*SHOULD EQUAL ZERO.**

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Grants/K-12 Program - Non-FEFP	
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Jessica Wiginton	
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification	
Action	Program or Service (Budget Entity Codes) 48250400

<b>1. GENERAL</b>					
1.1	Are Columns A01, A04, A05, A91, A92, A93, A36, A10, IA1, IA4, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDI or Web LBR Column Security)</b>	Y			
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y			
AUDITS:					
1.3	Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y			
1.4	Have Column A03 trust fund files been copied to Column A12? Run Schedule I <b>(SC1R, SC1 or SC1R, SC1D adding column A12)</b> to verify.	Y			
1.5	Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? <b>(CSDR, CSA)</b>	Y			
<b>TIP</b>	The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.				
<b>2. EXHIBIT A (EADR, EXA)</b>					
2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR	Y			
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y			
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 14 through 27)? Do they clearly describe the issue?	Y			
<b>3. EXHIBIT B (EXBR, EXB)</b>					
3.1	Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A N/A			

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Grants/K-12 Program - Non-FEFP	
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Jessica Wiginton	
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Action	Program or Service (Budget Entity Codes) 48250400

AUDITS:					
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation Category Totals")</b>	Y			
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y, except for administered funds changes made.			
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.				
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.				
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.				
4. EXHIBIT D (EADR, EXD)					
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 59 of the LBR	Y			
4.2	Is the program component code and title used correct?	Y			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				
5. EXHIBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y			
AUDITS:					
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y			

## Fiscal Year 2025-26 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	48250400

5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? ( <b>EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.</b> )	Y, except for reappropriation of supplemental appropriation and FSDB. FSDB has unique carry forward authority that generates this exception every year.
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.	
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.	
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2023-24 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for	
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.	

**6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)**

6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					

**7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)**

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 14 through 27 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 64 through 69 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 69 of the LBR	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.7 of the LBR Instructions.)	N/A N/A				

## Fiscal Year 2025-26 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes) 48250400

7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 94 of the LBR	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #24-040?	N/A N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y				
7.16	Do the issue codes relating to special <i>Salaries and Benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 26 and 27 of the LBR	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>Major Audit Findings and Recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				



## Fiscal Year 2025-26 LBR Technical Review Checklist

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AUDIT:					
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	Y			
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? <b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)</b>	Y			
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. <b>(NAAR, BSNR)</b>	Y			
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2024-25? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2024-25. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A			
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 64 through 69 of the LBR Instructions.				
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.				
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).				

## Fiscal Year 2025-26 LBR Technical Review Checklist

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<b>TIP</b> If an appropriation made in the FY 2024-25 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.	
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**8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)**

	DEPT LEVEL RESPONSES				
8.1 Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2 Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3 Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4 Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y, for 2176 and				
8.5 Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6 Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7 If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8 If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable	N/A				
8.9 Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001070)?	Y Y				
8.10 Are the statutory authority references correct?	Y				
8.11 Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y, for 2176 only				
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y, for 2178, 2543, 2555 and 2612 only				

## Fiscal Year 2025-26 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)
	48250400

8.13 If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y				
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-	Y				
8.17 If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18 Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being	Y				
8.19 Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements	Y				
8.20 Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y, for 2176 only				
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22 Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24 Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25 Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y				
8.26 Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27 Has the agency analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in Section III?	Y				
8.28 Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				

**AUDITS:**

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Grants/K-12 Program - Non-FEFP	
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Action	Program or Service (Budget Entity Codes) 48250400

8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	Y				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Y				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 124 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					

### 9. SCHEDULE II (PSCR, SC2)

AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 155 of the LBR Instructions.)	N/A				

### 10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied? (See page 90 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 and 94 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts	N/A				

## Fiscal Year 2025-26 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes) 48250400

<b>11. SCHEDULE IV (EADR, SC4)</b>					
11.1	Are the correct Information Technology (IT) issue codes used?	N/A			
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.				
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y Y			
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>					
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>	N/A			
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.				
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)</b>					
14.1	Do the reductions comply with the instructions provided on pages 99 through 102 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y			
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.				
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.				
<b>15. SCHEDULE VIIIC (EADR, S8C) (NO LONGER REQUIRED)</b>					
<b>16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 104-108 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)</b>					
			<b>DEPT LEVEL RESPONSES</b>		
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)				
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP (if submitting) and LBR match?	Y			

## Fiscal Year 2025-26 LBR Technical Review Checklist

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AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
16.3	Does the FY 2023-24 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y			
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y			
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y			
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y			
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	N, reconciliation provided			
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)					
17.1	Do exhibits and schedules comply with LBR Instructions (pages 52 through 152 of the LBR Instructions), and are they accurate and complete?	Y			
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y			
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y			
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 128 and 129 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A N/A			
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y N/A			
AUDITS - GENERAL INFORMATION					
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 154 through 156) for a list of audits and their descriptions.				
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				

## Fiscal Year 2025-26 LBR Technical Review Checklist

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<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>		<b>DEPT LEVEL RESPONSE</b>				
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	NA - Section 1013.60, F.S., states the Commissioner shall submit an integrated, comprehensive budget request, notwithstanding the legislative budget requirements of 216.043, F.S.				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP					
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?					
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?					
18.5	Are the appropriate counties identified in the narrative?					
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?					
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
<b>19. FLORIDA FISCAL PORTAL</b>						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y				





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Federal Grants K-12 Program  
Exhibits or Schedules





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2025-26

Federal Grants K-12 Program  
Schedule I Series

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2025 - 2026
<b>Trust Fund Title:</b>	48 EDUCATION
<b>Budget Entity:</b>	ADMINISTRATIVE TRUST FUND
<b>LAS/PBS Fund Number:</b>	48250500 - FEDERAL GRANTS K-12 PROGRAM
	2021

	Balance as of 6/30/2024		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	0	(A)		0
ADD: Other Cash (See Instructions)		(B)		0
ADD: Investments		(C)		0
ADD: Outstanding Accounts Receivable		(D)		0
ADD: ANTICIPATED TR FROM48800000/2021	42,213.00	(E)		42,213.00
<b>Total Cash plus Accounts Receivable</b>	<b>42,213.00</b>	(F)	-	<b>42,213.00</b>
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards	42,213.04	(H)		42,213.04
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
<b>Unreserved Fund Balance, 07/01/24</b>	<b>(0.04)</b>	(K)	-	<b>(0.04)**</b>

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

<b>Budget Period: 2025 - 2026</b>	
<b>Department Title:</b>	48 EDUCATION
<b>Trust Fund Title:</b>	ADMINISTRATIVE TRUST FUND
<b>LAS/PBS Fund Number:</b>	2021 <span style="float: right;">BE: 48250500</span>

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/24**

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="0.00"/>	(A)
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<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	<input type="text"/>	(B)
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**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description	<input type="text"/>	(C)
-----------------------------------	----------------------	-----

SWFS Adjustment # and Description	<input type="text"/>	(C)
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**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text" value="(42,213.04)"/>	(D)
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Approved FCO Certified Forward per LAS/PBS	<input type="text"/>	(D)
--	----------------------	-----

A/P not C/F-Operating Categories	<input type="text"/>	(D)
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ANTICIPATED TR FROM 48800000/2021	<input type="text" value="42,213.00"/>	(D)
-----------------------------------	--	-----

<input type="text"/>	(D)
----------------------	-----

<input type="text"/>	(D)
----------------------	-----

<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="(0.04)"/>	(E)
--	-------------------------------------	-----

<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)</b>	<input type="text" value="(0.04)"/>	(F)
--	-------------------------------------	-----

<b>DIFFERENCE:</b>	<input type="text" value="0.00"/>	(G)*
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**\*SHOULD EQUAL ZERO.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2025 - 2026</b>
<b>Trust Fund Title:</b>	48 EDUCATION
<b>Budget Entity:</b>	FEDERAL GRANTS TRUST FUND
<b>LAS/PBS Fund Number:</b>	48250500 - FEDERAL GRANTS/K-12 PROGRAM
	2261

	Balance as of 6/30/2024		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	89,720.73	(A)		89,720.73
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable	124,919,886.11	(D)		124,919,886.11
ADD: Anticipated Revenues	519,103,965.17	(E)		519,103,965.17
<b>Total Cash plus Accounts Receivable</b>	<b>644,113,572.01</b>	(F)	<b>0</b>	<b>644,113,572.01</b>
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	27,128,793.26	(H)		27,128,793.26
Approved "B" Certified Forwards	616,984,778.75	(H)		616,984,778.75
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
<b>Unreserved Fund Balance, 07/01/24</b>	<b>-</b>	(K)	<b>0</b>	<b>-</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2025 - 2026**

<b>Department Title:</b>	48 EDUCATION	
<b>Trust Fund Title:</b>	FEDERAL GRANTS TRUST FUND	
<b>LAS/PBS Fund Number:</b>	2261	BE: 48250500

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/24**

Total all GLC's 5XXXX for governmental funds;	[ ] (302,612.02)	(A)
GLC 539XX for proprietary and fiduciary funds		

<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	[ ]	(B)
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**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description	[ ]	(C)
-----------------------------------	-----	-----

SWFS Adjustment # and Description	[ ]	(C)
-----------------------------------	-----	-----

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	[ ] (616,984,778.75)	(D)
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Approved FCO Certified Forward per LAS/PBS	[ ]	(D)
--	-----	-----

A/P not C/F-Operating Categories	[ ] 98,183,425.60	(D)
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Anticipated Revenues	[ ] 519,103,965.17	(D)
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[ ]	(D)
-----	-----

[ ]	(D)
-----	-----

<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	[ ] <b>0.00</b>	(E)
--	-----------------	-----

<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)</b>	[ ] <b>0.00</b>	(F)
--	-----------------	-----

<b>DIFFERENCE:</b>	[ ] <b>0.00</b>	(G)*
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**\*SHOULD EQUAL ZERO.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	48 EDUCATION
<b>Trust Fund Title:</b>	GRANTS AND DONATIONS TRUST FUND
<b>Budget Entity:</b>	48250500 - FEDERAL GRANTS K/12 PROGRAM
<b>LAS/PBS Fund Number:</b>	2339

	Balance as of 6/30/2024		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	23,417.40	(A)		23,417.40
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	613,035.29	(C)		613,035.29
ADD: Outstanding Accounts Receivable	3,416.97	(D)		3,416.97
ADD: _____		(E)		-
<b>Total Cash plus Accounts Receivable</b>	<b>639,869.66</b>	(F)	-	<b>639,869.66</b>
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards	31,250.00	(H)		31,250.00
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	63.41	(I)		63.41
LESS: _____		(J)		-
<b>Unreserved Fund Balance, 07/01/24</b>	<b>608,556.25</b>	(K)	-	<b>608,556.25</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

	<b>Budget Period: 2025 - 2026</b>
<b>Department Title:</b>	<u>48 EDUCATION</u>
<b>Trust Fund Title:</b>	<u>GRANTS AND DONATIONS TRUST FUND</u>
<b>LAS/PBS Fund Number:</b>	<u>2339</u> <span style="float: right;"><u>BE: 48250500</u></span>

**BEGINNING TRIAL BALANCE:**

<b>Total Fund Balance Per FLAIR Trial Balance, 07/01/24</b>	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="639,806.25"/> (A)
<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	<input type="text"/> (B)
<b>Add/Subtract Statewide Financial Statement (SWFS) Adjustments :</b>	
SWFS Adjustment # and Description	<input type="text"/> (C)
SWFS Adjustment # and Description	<input type="text"/> (C)
<b>Add/Subtract Other Adjustment(s):</b>	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text" value="(31,250.00)"/> (D)
Approved FCO Certified Forward per LAS/PBS	<input type="text"/> (D)
A/P not C/F-Operating Categories	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
	<input type="text"/> (D)
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="608,556.25"/> (E)
<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)</b>	<input type="text" value="608,556.25"/> (F)
<b>DIFFERENCE:</b>	<input type="text" value="0.00"/> (G)*

**\*SHOULD EQUAL ZERO.**

**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2023- 2024**

**Department** Education

**Chief Internal Auditor** Bradley Rich

**Budget Entity** K-12 Federal Grants

**Phone Number** (850) 245-9221

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
Office of Inspector General Report #A-2324DOE-010	5/9/2024	Florida Department of Education (FDOE)  Bureau of Family and Community Outreach–Twenty-First Century Community Learning Center Grants  (6 Month Status)	<p><b>Finding 1:</b> Some OASAS deliverable submissions did not include all required reporting elements, and BFCO approved invoices for payment despite the missing deliverables.</p> <p><b>Recommendation:</b> We recommend OASAS submit all required deliverable reporting elements to BFCO in accordance with grant terms. We also recommend that BFCO work with OASAS and the Orange County Public School District to ensure data necessary to comply with all deliverable reporting requirements is available to OASAS for future grant periods. We further recommend that BFCO reviews all submitted deliverables in accordance with the Monitoring and Compliance Unit Standard Operating Procedures and ensures all deliverables are satisfactorily completed prior to authorizing payment.</p>	<p><b>BFCO Management Response 3/22/2024:</b> BFCO removed the requirement of submission of progress report grades from its subrecipients as a requirement for deliverable approval. Report card grades are now used as a continuous improvement indicator for academic performance. This was communicated to all subrecipients during the 21st CCLC Fall Technical Assistance meeting on October 3 and 4, 2023, in the Evaluation and 21APR Data presentation. BFCO staff has communicated special conditions to subrecipients whose districts provide data on a quarterly basis and has collected supporting documentation from subrecipients. BFCO will create a program folder for subrecipients requiring special conditions related to monthly deliverables.</p> <ol style="list-style-type: none"> <li>1. BFCO ensures that all required deliverables from OCPS are reviewed and approved prior to payment.</li> <li>2. BFCO Program Staff reviews all required deliverables for final approval prior to authorizing payment.</li> <li>3. BFCO supervisors are updating written Program Support Unit (PSU) standard operating procedures (SOP) that align with the Monitoring and Compliance Unit (MCU) SOP to include quality assurance sampling. BFCO supervisors conduct training to ensure there is a clear understanding of deliverable requirements needed for approval.</li> <li>4. BFCO supervisors are updating the written PSU SOP to ensure that all submitted deliverables are reviewed in accordance with grant requirements.</li> </ol> <p>BFCO Management Response 9/22/2023: BFCO concurs with the finding. BFCO will remove the requirement of submission of progress report grades from its subrecipients as a requirement for deliverable approval. Report card grades will serve as the continuous improvement indicator for academic performance. Regarding behavioral data</p>	



(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
				<p>collection, BFCO will modify its requirements to include special conditions for subrecipients whose school districts do not provide monthly behavioral data. BFCO will require that the subrecipient must provide a letter on letterhead from the school district that indicates the time frames for which their behavioral data is released. Subrecipients who provide evidence that the school district of the target school which they serve does not provide monthly behavioral data, will receive special conditions for the months for which this data is not available.</p> <ol style="list-style-type: none"> <li>1. BFCO will ensure that all the required deliverables are provided by OCPS and are accepted prior to payment. Deliverables must be quantifiable, measurable, and verifiable. Each deliverable must be directly related to a task specified in the scope of work and must identify the minimum level of service to be performed.</li> <li>2. BFCO Program Staff will review all the required deliverables prior to authorizing payment.</li> <li>3. BFCO supervisors will conduct regular sample reviews of deliverables which have been approved by BFCO staff to ensure all criteria for the deliverables are being met. Additionally, BFCO will conduct regular training with staff to ensure there is a clear understanding of deliverable requirements needed for approval.</li> <li>4. BFCO will ensure that all submitted deliverables are reviewed in accordance with the Monitoring and Compliance Unit Standard Operating Procedures as well as the Program Support Unit Standard Operating Procedures. BFCO will also ensure that all deliverables are satisfactorily completed prior to authorizing payments.</li> </ol> <p>OASAS Management Response 5/22/2024: OASAS had procured a memo on October 11, 2023, from the Superintendent of Orange County Public School that determined that monthly data is not provided due to "limited personnel". This memo was sent to BFCO for confirmation and clarity. BFCO directed Orlando ASAS to notify on its monthly deliverable checklist in the "comments/notes" section terminology stating that all data is received quarterly and uploaded accordingly.</p>	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
				<p>OASAS Management Response 9/22/2023: Concur. The Data Use Agreement (DUA) between OASAS and Orange County Public Schools (OCPS) gains the required data points at the identified times determined by BFCO. The only exceptions are behavior referrals and suspensions are gained quarterly rather than the required monthly reporting and progress report data is not collected and disseminated by OCPS.</p> <p>Action Items:</p> <ul style="list-style-type: none"> <li>• Replace requirement of Progress Report Data with an identified best practice to implement real time accommodations for student academic improvement. The anticipated completion date is October 31, 2023.</li> <li>• Change deliverable frequency of behavioral data points (referrals, suspensions from monthly to quarterly. The anticipated completion date is October 31, 2023</li> </ul>	
			<p><b>Finding 2:</b> The selected subrecipients did not submit all deliverables in a timely manner.</p> <p><b>Recommendation:</b> We recommend that subrecipients submit all required deliverables by the agreement due dates. We recommend BFCO ensures that subrecipients submit all required deliverables timely and send reminders until they receive all required documentation. We also recommend that BFCO define the “participant data update” deliverable as behavioral referrals and in-school suspensions in the RFA and add the quarterly report card grades deliverable and the associated due dates in the RFA.</p>	<p><b>BFCO Management Response 3/22/2024:</b></p> <ol style="list-style-type: none"> <li>1. BFCO supervisors are updating written PSU SOP to include quality assurance sampling.</li> <li>2. BFCO staff continue to remind subrecipients who are out of compliance about potential financial consequences for not meeting grant requirement deadlines, as outlined in their RFA and RFP.</li> <li>3. BFCO updated the participant data information in the upcoming 2024-25 RFP and the Program Office will disseminate this information to continuing subrecipients at the beginning of the new grant year.</li> </ol> <p><b>BFCO Management Response 9/22/2023:</b> BFCO concurs with the finding.</p> <ol style="list-style-type: none"> <li>1. BFCO has implemented a tiered internal and subrecipient checks and balances review process to support timely deliverables.</li> </ol>	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
				<p>2. BFCO will remind subrecipients regarding financial consequences as outlined in the Request for Application (RFA) or Request for Proposal (RFP) if deliverables were not submitted by the deadline established by FDOE. 3. Moving forward, BFCO will specify the “participant data update” deliverable reporting element in the RFA and RFP.</p> <p><b>OASAS Management Response 5/22/2024:</b> The Data Use Agreement received in August 2023, so quarterly data is received at the end of each marking period. Applicable data is uploaded within requested deadlines. Monthly meetings held with the PDS to discuss upcoming deadlines and tracking measures to ensure all requirements are met. All uploads are completed within determined parameters.</p> <p><b>OASAS Management Response 9/22/2023:</b> OASAS Management Response Concur. Through a delay of reception of the Data Use Agreement between OASAS and OCPS partial data was uploaded by the deadline of the month’s deliverable date. Once complete data was gained, the data was uploaded again showing a delay on the date and time stamp on EZ reports. Action Items: • Ensure the DUA is acquired in a timely manner to upload data within the determined deadlines. This matter is considered to be completed. • Identify tracking and communication systems internally and/or through the EZ Reports platform to show all uploads regardless of the overwrite date/time stamp dynamic.</p> <p><b>Broward CSD Management Response 5/22/2024:</b> We have hired a Data Base Research Assistant whose responsible for making sure all deliverables are submitted on time or before. Currently all are submitted.</p> <p><b>Broward CSD Management Response 9/22/2023:</b> Concur. All deliverables were submitted. All deliverables were completed prior to this report.</p>	
			<p><b>Finding 3:</b> BFCO did not always approve deliverables in a timely manner.</p>	<p><b>BFCO Management Response 3/22/2024:</b> BFCO supervisors are updating the written PSU SOP to ensure all</p>	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			<p><b>Recommendation:</b> We recommend BFCO enhance its controls, including supervisory review of deliverable approval dates, to ensure staff reviews deliverables within the timeframe outlined by the grant terms.</p>	<p>submitted deliverables are reviewed in a timely manner. The SOP will address frequent supervisory review of deliverable due dates and regular training for staff regarding the process and requirements of deliverables approval.</p> <p><b>BFCO Management Response 9/22/2023:</b> BFCO concurs with the finding. BFCO will update its policies and procedures to include frequent supervisory review of deliverable due dates and provide regular training for staff regarding the process and requirements of deliverables approval.</p>	
<p><b>Florida Auditor General Report</b></p> <p><b>U.S. Department of Education Report No. 2024-174</b></p> <p><b>State of Florida - Compliance and Internal Controls Over Financial Reporting and Federal Awards</b></p>	<p>3/26/2024</p>	<p><b>Florida Department of Education (FDOE)</b></p> <p><b>Title I Grants to Local Educational Agencies (Title I), English Language Acquisition State Grants (ELAG), and Education Stabilization Fund (ESF) – American Rescue Plan – Elementary and Secondary School Emergency Relief</b></p>	<p><b>Finding No. 2023-023:</b> The FDOE was unable to provide documentation evidencing that subaward information required by the Federal Funding Accountability and Transparency Act (FFATA) was appropriately and timely reported in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS).</p> <p><b>Recommendation:</b> We recommend that the FDOE enhance data reporting controls to ensure that all required data is accurately and timely reported in the FSRS.</p>	<p><b>FDOE Management Response:</b> The Florida Department of Education has updated its procedures to ensure data submitted is reported in FSRS accurately and timely.</p>	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
<p>Florida Auditor General Report</p> <p>U.S. Department of Education Report No. 2024-174</p> <p>State of Florida - Compliance and Internal Controls Over Financial Reporting and Federal Awards</p>	<p>3/26/2024</p>	<p>Florida Department of Education (FDOE)</p> <p>Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) (SEISG)</p>	<p><b>Finding 1:</b> DVR did not provide effective oversight of the grant.</p> <p><b>Recommendation:</b> We recommend DVR conduct monitoring in accordance with the risk assessment and monitoring plan. Should DVR identify any deficiencies through its monitoring efforts, we recommend DVR promptly provide the monitoring results and recommendations for improvement to PBHC and ensure they complete corrective action on noted deficiencies. We recommend DVR include a review of expenditures incurred and the supporting documentation as part of their monitoring efforts to ensure expenditures are supported, allowable, allocable, reasonable, and necessary to the performance of the grant and align with the approved budget. We also recommend that DVR reconcile and verify all funds received against all funds expended in accordance with statutory requirements</p>	<p><b>DVR Management Response:</b> Concur. According to evidence available at this time, it appears that the finding is valid. The contract manager will conduct monitoring in accordance with the risk assessment and monitoring plan. Deficiencies will be addressed and recommendations for improvement will be communicated to the grantee and follow-up on corrective actions will be performed. Review of expenditures and supporting documentation will be regularly reviewed for alignment with the approved budget. All funds paid will be verified and reconciled against expenditures in accordance with statutory requirements. Additionally, the Contract and Grants Management Unit is now fully staffed with new management and will be working towards identifying and correcting these deficiencies. The anticipated completion date is on-going through the end of the grant period, June 30, 2024.</p>	

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Federal Grants K-12 Program	
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Jessica Wiginton	
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification	
Action	Program or Service (Budget Entity Codes) 48250500

<b>1. GENERAL</b>					
1.1	Are Columns A01, A04, A05, A91, A92, A93, A36, A10, IA1, IA4, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDI or Web LBR Column Security)</b>	Y			
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y			
AUDITS:					
1.3	Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y			
1.4	Have Column A03 trust fund files been copied to Column A12? Run Schedule I <b>(SC1R, SC1 or SC1R, SC1D adding column A12)</b> to verify.	Y			
1.5	Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? <b>(CSDR, CSA)</b>	Y			
TIP	The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.				
<b>2. EXHIBIT A (EADR, EXA)</b>					
2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR	Y			
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y			
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 14 through 27)? Do they clearly describe the issue?	Y			
<b>3. EXHIBIT B (EXBR, EXB)</b>					
3.1	Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A N/A			

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Federal Grants K-12 Program	
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Jessica Wiginton	
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification	
Action	Program or Service (Budget Entity Codes) 48250500

### AUDITS:

3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation")</b>	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					

### 4. EXHIBIT D (EADR, EXD)

4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 59 of the LBR	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					

### 5. EXHIBIT D-1 (ED1R, EXD1)

5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
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### AUDITS:

5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y				

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Federal Grants K-12 Program	
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Jessica Wiginton	
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification	
Action	Program or Service (Budget Entity Codes) 48250500

5.4 A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? ( <b>EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.</b> )	Y				
TIP If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2023-24 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for					
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					

<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>					
6.1 Are issues appropriately aligned with appropriation categories?	Y				
TIP Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					

<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>					
7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 14 through 27 of the LBR Instructions.)	Y				
7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 64 through 69 of the LBR Instructions.)	Y				
7.3 Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 69 of the LBR	N/A				
7.4 Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A N/A				
7.5 Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.7 of the LBR Instructions.)	N/A				



## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Federal Grants K-12 Program	
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Jessica Wiginton	
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification	
Action	Program or Service (Budget Entity Codes) 48250500

7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OAD A/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 94 of the LBR	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #24-040?	N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				
7.16	Do the issue codes relating to special <i>Salaries and Benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 26 and 27 of the LBR	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>Major Audit Findings and Recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Federal Grants K-12 Program	
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Jessica Wiginton	
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Action	Program or Service (Budget Entity Codes) 48250500

AUDIT:					
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A			
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? <b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)</b>	N/A			
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. <b>(NAAR, BSNR)</b>	Y			
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2024-25? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2024-25. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A			
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 64 through 69 of the LBR Instructions.				
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.				
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).				

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Federal Grants K-12 Program	
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Jessica Wiginton	
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Action	Program or Service (Budget Entity Codes) 48250500

<b>TIP</b> If an appropriation made in the FY 2024-25 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.	
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**8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)**

		DEPT LEVEL RESPONSES				
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y, for 2176 and 2380 only				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001870)?	Y Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y, for 2176 only				



## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Federal Grants K-12 Program	
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Jessica Wiginton	
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Action	Program or Service (Budget Entity Codes) 48250500

AUDITS:					
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y			
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	Y			
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Y			
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y			
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y			
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!				
TIP	Determine if the agency is scheduled for trust fund review. (See page 124 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.				
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.				

AUDIT:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 155 of the LBR Instructions.)	N/A			
10. SCHEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied? (See page 90 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 and 94 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts	N/A			

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Federal Grants K-12 Program	
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Jessica Wiginton	
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Action	Program or Service (Budget Entity Codes) 48250500

<b>11. SCHEDULE IV (EADR, SC4)</b>					
11.1	Are the correct Information Technology (IT) issue codes used?	N/A			
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.				
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y Y			
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>					
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>	N/A			
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.				
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)</b>					
14.1	Do the reductions comply with the instructions provided on pages 99 through 102 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y			
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.				
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.				
<b>15. SCHEDULE VIIIC (EADR, S8C) (NO LONGER REQUIRED)</b>					
<b>16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 104-108 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)</b>					
		<b>DEPT LEVEL RESPONSE</b>			
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)				
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP (if submitting) and LBR match?	Y			

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Federal Grants K-12 Program	
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Jessica Wiginton	
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Action	Program or Service (Budget Entity Codes) 48250500

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
16.3	Does the FY 2023-24 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y			
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y			
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y			
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y			
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	No, reconciliation provided			
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)					
17.1	Do exhibits and schedules comply with LBR Instructions (pages 52 through 152 of the LBR Instructions), and are they accurate and complete?	Y			
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y			
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y			
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 128 and 129 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A			
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A			
AUDITS - GENERAL INFORMATION					
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 154 through 156) for a list of audits and their descriptions.				
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				



## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Federal Grants K-12 Program	
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Jessica Wiginton	
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Action	Program or Service (Budget Entity Codes) 48250500

18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)		DEPT LEVEL RESPONSE
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	NA - Section 1013.60, F.S., states the Commissioner shall submit an integrated, comprehensive budget request, notwithstanding the legislative budget requirements of 216.043, F.S.
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP	
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	
18.5	Are the appropriate counties identified in the narrative?	
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.	
19. FLORIDA FISCAL PORTAL		
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y





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2025-26  
Educational Media and  
Technology Services  
Exhibits or Schedules



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2025-26  
Educational Media and  
Technology Services  
Schedule I Series

# Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education/ Educational Media and Technology Services	
Agency Budget Officer/OPB Analyst Name: Amy Hammock/Jessica Wiginton	
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification	
Action	Program or Service (Budget Entity Codes) 48250600

<b>1. GENERAL</b>					
1.1	Are Columns A01, A04, A05, A91, A92, A93, A36, A10, IA1, IA4, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDI or Web LBR Column Security)</b>	Y			
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y			
AUDITS:					
1.3	Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y			
1.4	Have Column A03 trust fund files been copied to Column A12? Run Schedule I <b>(SC1R, SC1 or SC1R, SC1D adding column A12)</b> to verify.	Y			
1.5	Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? <b>(CSDR, CSA)</b>	Y			
<b>TIP</b>	The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.				
<b>2. EXHIBIT A (EADR, EXA)</b>					
2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR	Y			
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y			
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 14 through 27)? Do they clearly describe the issue?	Y			
<b>3. EXHIBIT B (EXBR, EXB)</b>					
3.1	Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A N/A			

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education/ Educational Media and Technology Services	
Agency Budget Officer/OPB Analyst Name: Amy Hammock/Jessica Wiginton	
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Action	Program or Service (Budget Entity Codes) 48250600

### AUDITS:

3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation")</b>	Y Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					

### 4. EXHIBIT D (EADR, EXD)

4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 59 of the LBR	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					

### 5. EXHIBIT D-1 (ED1R, EXD1)

5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
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### AUDITS:

5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y				

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education/ Educational Media and Technology Services	
Agency Budget Officer/OPB Analyst Name: Amy Hammock/Jessica Wiginton	
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification	
Action	Program or Service (Budget Entity Codes) 48250600

5.4 A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? ( <b>EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.</b> )	Y				
TIP If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2023-24 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for					
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					

<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>					
6.1 Are issues appropriately aligned with appropriation categories?	Y				
TIP Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					

<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>					
7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 14 through 27 of the LBR Instructions.)	Y				
7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 64 through 69 of the LBR Instructions.)	Y				
7.3 Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 69 of the LBR	N/A				
7.4 Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A N/A				
7.5 Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.7 of the LBR Instructions.)	N/A N/A				

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education/ Educational Media and Technology Services
Agency Budget Officer/OPB Analyst Name: Amy Hammock/Jessica Wiginton

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification

Action	Program or Service (Budget Entity Codes)
	48250600

7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 94 of the LBR	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #24-040?	N/A N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				
7.16	Do the issue codes relating to special <i>Salaries and Benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 26 and 27 of the LBR	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>Major Audit Findings and Recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education/ Educational Media and Technology Services	
Agency Budget Officer/OPB Analyst Name: Amy Hammock/Jessica Wiginton	
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Action	Program or Service (Budget Entity Codes) 48250600

AUDIT:					
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A			
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? <b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)</b>	N/A			
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. <b>(NAAR, BSNR)</b>	Y			
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2024-25? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2024-25. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A			
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 64 through 69 of the LBR Instructions.				
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.				
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).				



## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education/ Educational Media and Technology Services	
Agency Budget Officer/OPB Analyst Name: Amy Hammock/Jessica Wiginton	
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification	
Action	Program or Service (Budget Entity Codes) 48250600

<b>TIP</b> If an appropriation made in the FY 2024-25 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.	
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**8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)**

	DEPT LEVEL RESPONSES				
8.1 Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2 Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3 Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4 Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y, for 2176 and 2380 only				
8.5 Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6 Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7 If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8 If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable	N/A				
8.9 Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001070)?	Y Y				
8.10 Are the statutory authority references correct?	Y				
8.11 Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y, for 2176 only				
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y, for 2178, 2543, 2555 and 2612 only				



## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education/ Educational Media and Technology Services	
Agency Budget Officer/OPB Analyst Name: Amy Hammock/Jessica Wiginton	

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification

Action	Program or Service (Budget Entity Codes) 48250600
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8.13 If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y				
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-	Y				
8.17 If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18 Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being	Y				
8.19 Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements	Y				
8.20 Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y, for 2176 only				
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22 Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24 Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25 Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y				
8.26 Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27 Has the agency analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in Section III?	Y				
8.28 Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education/ Educational Media and Technology Services	
Agency Budget Officer/OPB Analyst Name: Amy Hammock/Jessica Wiginton	
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification	
Action	Program or Service (Budget Entity Codes) 48250600

AUDITS:					
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y			
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	Y			
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Y			
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y			
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y			
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!				
TIP	Determine if the agency is scheduled for trust fund review. (See page 124 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.				
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.				

### 9. SCHEDULE II (PSCR, SC2)

AUDIT:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 155 of the LBR Instructions.)	N/A			

### 10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied? (See page 90 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 and 94 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts	N/A			

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education/ Educational Media and Technology Services	
Agency Budget Officer/OPB Analyst Name: Amy Hammock/Jessica Wiginton	
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification	
Action	Program or Service (Budget Entity Codes) 48250600

<b>11. SCHEDULE IV (EADR, SC4)</b>					
11.1	Are the correct Information Technology (IT) issue codes used?	N/A			
TIP If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y Y			
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>					
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>	N/A			
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.					
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)</b>					
14.1	Do the reductions comply with the instructions provided on pages 99 through 102 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y			
TIP Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.					
<b>15. SCHEDULE VIIIC (EADR, S8C) (NO LONGER REQUIRED)</b>					
<b>16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 104-108 of the LBR Instructions for detailed</b>					
		<b>DEPT LEVEL RESPONSE</b>			
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)				
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP (if submitting) and LBR match?	Y			

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education/ Educational Media and Technology Services	
Agency Budget Officer/OPB Analyst Name: Amy Hammock/Jessica Wiginton	
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Action	Program or Service (Budget Entity Codes) 48250600

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
16.3	Does the FY 2023-24 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y			
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y			
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y			
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y			
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	No, reconciliation provided			
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)					
17.1	Do exhibits and schedules comply with LBR Instructions (pages 52 through 152 of the LBR Instructions), and are they accurate and complete?	Y			
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y			
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y			
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 128 and 129 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A N/A			
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A N/A			
AUDITS - GENERAL INFORMATION					
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 154 through 156) for a list of audits and their descriptions.				
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education/ Educational Media and Technology Services	
Agency Budget Officer/OPB Analyst Name: Amy Hammock/Jessica Wiginton	
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification	
Action	Program or Service (Budget Entity Codes) 48250600

18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)		DEPT LEVEL RESPONSE
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A - Section 1013.60, F.S., states the Commissioner shall submit an integrated, comprehensive budget request, notwithstanding the legislative budget requirements of 216.043, F.S.
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP	
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	
18.5	Are the appropriate counties identified in the narrative?	
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.	
19. FLORIDA FISCAL PORTAL		
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y



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Series

# SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2025 - 2026
<b>Trust Fund Title:</b>	48 EDUCATION
<b>Budget Entity:</b>	FEDERAL GRANTS TRUST FUND
<b>LAS/PBS Fund Number:</b>	48250800 - WORKFORCE EDUCATION
	2261

	Balance as of 6/30/2024		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	-	(A)		-
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable	483,604.79	(D)		483,604.79
ADD: Anticipated Revenues	30,541,109.89	(E)		30,541,109.89
<b>Total Cash plus Accounts Receivable</b>	<b>31,024,714.68</b>	(F)	<b>0</b>	<b>31,024,714.68</b>
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	483,604.79	(H)		483,604.79
Approved "B" Certified Forwards	30,541,109.89	(H)		30,541,109.89
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
<b>Unreserved Fund Balance, 07/01/24</b>	-	(K)	<b>0</b>	- **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.



**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2025 - 2026**

<b>Department Title:</b>	48 EDUCATION	
<b>Trust Fund Title:</b>	FEDERAL GRANTS TRUST FUND	
<b>LAS/PBS Fund Number:</b>	2261	BE: 48250800

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/24**

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="0.00"/>	(A)
--	-----------------------------------	-----

<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	<input type="text"/>	(B)
---	----------------------	-----

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description	<input type="text"/>	(C)
-----------------------------------	----------------------	-----

SWFS Adjustment # and Description	<input type="text"/>	(C)
-----------------------------------	----------------------	-----

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text" value="(30,541,109.89)"/>	(D)
---	--	-----

Approved FCO Certified Forward per LAS/PBS	<input type="text"/>	(D)
--	----------------------	-----

A/P not C/F-Operating Categories	<input type="text"/>	(D)
----------------------------------	----------------------	-----

Anticipated Revenues	<input type="text" value="30,541,109.89"/>	(D)
----------------------	--	-----

<input type="text"/>	(D)
----------------------	-----

<input type="text"/>	(D)
----------------------	-----

<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="0.00"/>	(E)
--	-----------------------------------	-----

<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)</b>	<input type="text" value="0.00"/>	(F)
--	-----------------------------------	-----

<b>DIFFERENCE:</b>	<input type="text" value="0.00"/>	(G)*
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**\*SHOULD EQUAL ZERO.**

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Workforce Education	
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Amanda Walker	
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification	
Action	Program or Service (Budget Entity Codes) 48250800

<b>1. GENERAL</b>					
1.1	Are Columns A01, A04, A05, A91, A92, A93, A36, A10, IA1, IA4, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDI or Web LBR Column Security)</b>	Y			
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y			
AUDITS:					
1.3	Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y			
1.4	Have Column A03 trust fund files been copied to Column A12? Run Schedule I <b>(SC1R, SC1 or SC1R, SC1D adding column A12)</b> to verify.	Y			
1.5	Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? <b>(CSDR, CSA)</b>	Y			
TIP	The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.				
<b>2. EXHIBIT A (EADR, EXA)</b>					
2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR	Y			
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y			
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 14 through 27)? Do they clearly describe the issue?	Y			
<b>3. EXHIBIT B (EXBR, EXB)</b>					
3.1	Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A N/A			

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Workforce Education	
Agency Budget Officer/OPB Analyst Name: Amy Hammock / Amanda Walker	
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Action	Program or Service (Budget Entity Codes) 48250800

### AUDITS:

3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation")</b>	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					

### 4. EXHIBIT D (EADR, EXD)

4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 59 of the LBR	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					

### 5. EXHIBIT D-1 (ED1R, EXD1)

5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
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### AUDITS:

5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y				

## Fiscal Year 2025-26 LBR Technical Review Checklist

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5.4 A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? ( <b>EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.</b> )	Y				
TIP If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2023-24 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for					
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					

<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>					
6.1 Are issues appropriately aligned with appropriation categories?	Y				
TIP Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					

<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>					
7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 14 through 27 of the LBR Instructions.)	Y				
7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 64 through 69 of the LBR Instructions.)	Y				
7.3 Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 69 of the LBR	N/A				
7.4 Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A N/A				
7.5 Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.7 of the LBR Instructions.)	N/A N/A				

## Fiscal Year 2025-26 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes) 48250800

7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 94 of the LBR	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #24-040?	N/A N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				
7.16	Do the issue codes relating to special <i>Salaries and Benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 26 and 27 of the LBR	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>Major Audit Findings and Recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				

## Fiscal Year 2025-26 LBR Technical Review Checklist

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AUDIT:					
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A			
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? <b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)</b>	N/A			
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. <b>(NAAR, BSNR)</b>	Y			
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2024-25? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2024-25. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A			
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 64 through 69 of the LBR Instructions.				
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.				
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).				

## Fiscal Year 2025-26 LBR Technical Review Checklist

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<b>TIP</b> If an appropriation made in the FY 2024-25 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.	
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**8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)**

	DEPT LEVEL RESPONSES				
8.1 Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2 Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3 Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4 Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y, for 2176 and 2380 only				
8.5 Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6 Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7 If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8 If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable	N/A				
8.9 Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001070)?	Y Y				
8.10 Are the statutory authority references correct?	Y				
8.11 Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y, for 2176 only				

## Fiscal Year 2025-26 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes) 48250800

8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	for 2178, 2543, 2555 and 2612 only			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being	Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements	Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y, for 2176 only				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Has the agency analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in Section III?	Y				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				



## Fiscal Year 2025-26 LBR Technical Review Checklist

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AUDITS:					
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y			
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	Y			
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Y			
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y			
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y			
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!				
TIP	Determine if the agency is scheduled for trust fund review. (See page 124 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.				
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.				

### 9. SCHEDULE II (PSCR, SC2)

AUDIT:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 155 of the LBR Instructions.)	N/A			

### 10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied? (See page 90 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 and 94 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts	N/A			

## Fiscal Year 2025-26 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes) 48250800

### 11. SCHEDULE IV (EADR, SC4)

11.1 Are the correct Information Technology (IT) issue codes used?	N/A				
TIP If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					

### 12. SCHEDULE VIIIA (EADR, SC8A)

12.1 Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y				
	Y				

### 13. SCHEDULE VIIIB-1 (EADR, S8B1)

13.1 <b>NOT REQUIRED FOR THIS YEAR</b>	N/A				
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.					

### 14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)

14.1 Do the reductions comply with the instructions provided on pages 99 through 102 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y				
TIP Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.					

### 15. SCHEDULE VIIIC (EADR, S8C) (NO LONGER REQUIRED)

### 16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 104-108 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)

	DEPT LEVEL RESPONSE				
16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)					
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP (if submitting) and LBR match?	Y				

## Fiscal Year 2025-26 LBR Technical Review Checklist

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AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
16.3	Does the FY 2023-24 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y			
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y			
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y			
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y			
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	No, reconciliation provided			
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)					
17.1	Do exhibits and schedules comply with LBR Instructions (pages 52 through 152 of the LBR Instructions), and are they accurate and complete?	Y			
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y			
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y			
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 128 and 129 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A N/A			
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A N/A			
AUDITS - GENERAL INFORMATION					
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 154 through 156) for a list of audits and their descriptions.				
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Workforce Education	
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Action	Program or Service (Budget Entity Codes) 48250800

<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>		<b>DEPT LEVEL RESPONSE</b>
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	NA - Section 1013.60, F.S., states the Commissioner shall submit an integrated, comprehensive budget request, notwithstanding the legislative budget requirements of 216.043, F.S.
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP	
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	
18.5	Are the appropriate counties identified in the narrative?	
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.	
<b>19. FLORIDA FISCAL PORTAL</b>		
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y



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2025-26  
Florida Colleges  
Exhibits or Schedules



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Florida Colleges  
Schedule I Series

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / Florida Colleges	
Agency Budget Officer/OPB Analyst Name: Amy Hammock /Amanda Walker	
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification	
Action	Program or Service (Budget Entity Codes) 48400600

<b>1. GENERAL</b>					
1.1	Are Columns A01, A04, A05, A91, A92, A93, A36, A10, IA1, IA4, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDI or Web LBR Column Security)</b>	Y			
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y			
AUDITS:					
1.3	Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y			
1.4	Have Column A03 trust fund files been copied to Column A12? Run Schedule I <b>(SC1R, SC1 or SC1R, SC1D adding column A12)</b> to verify.	Y			
1.5	Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? <b>(CSDR, CSA)</b>	Y			
<b>TIP</b>	The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.				
<b>2. EXHIBIT A (EADR, EXA)</b>					
2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR	Y			
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y			
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 14 through 27)? Do they clearly describe the issue?	Y			
<b>3. EXHIBIT B (EXBR, EXB)</b>					
3.1	Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A N/A			



## Fiscal Year 2025-26 LBR Technical Review Checklist

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### AUDITS:

3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation")</b>	Y Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					

### 4. EXHIBIT D (EADR, EXD)

4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 59 of the LBR	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					

### 5. EXHIBIT D-1 (ED1R, EXD1)

5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
-----	--	---	--	--	--	--

### AUDITS:

5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y				



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5.4 A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? ( <b>EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.</b> )	Y				
TIP If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2023-24 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for					
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					

<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>					
6.1 Are issues appropriately aligned with appropriation categories?	Y				
TIP Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					

<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>					
7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 14 through 27 of the LBR Instructions.)	Y				
7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 64 through 69 of the LBR Instructions.)	Y				
7.3 Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 69 of the LBR	Y				
7.4 Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y Y				
7.5 Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.7 of the LBR Instructions.)	N/A N/A				

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7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 94 of the LBR	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #24-040?	N/A N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				
7.16	Do the issue codes relating to special <i>Salaries and Benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 26 and 27 of the LBR	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	Y				
7.18	Are the issues relating to <i>Major Audit Findings and Recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				

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AUDIT:					
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A			
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? <b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)</b>	N/A			
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. <b>(NAAR, BSNR)</b>	Y			
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2024-25? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2024-25. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A			
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 64 through 69 of the LBR Instructions.				
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.				
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).				

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<b>TIP</b>	If an appropriation made in the FY 2024-25 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department</b>		<b>DEPT LEVEL RESPONSES</b>			
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y, for 2176 and 2380 only			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable	N/A			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001870)?	Y Y			
8.10	Are the statutory authority references correct?	Y			
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y, for 2176 only			

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8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	for 2178,	2543,	2555 and	2612 only
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being	Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements	Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y, for 2176 only				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Has the agency analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in Section III?	Y				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				

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AUDITS:					
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y			
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	Y			
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Y			
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y			
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y			
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!				
TIP	Determine if the agency is scheduled for trust fund review. (See page 124 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.				
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.				

### 9. SCHEDULE II (PSCR, SC2)

AUDIT:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 155 of the LBR Instructions.)	N/A			

### 10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied? (See page 90 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 and 94 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts	N/A			

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### 11. SCHEDULE IV (EADR, SC4)

11.1 Are the correct Information Technology (IT) issue codes used?	Y				
<b>TIP</b> If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					

### 12. SCHEDULE VIIIA (EADR, SC8A)

12.1 Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y				
	Y				

### 13. SCHEDULE VIIIB-1 (EADR, S8B1)

13.1 <b>NOT REQUIRED FOR THIS YEAR</b>	N/A				
<b>TIP</b> If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.					

### 14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)

14.1 Do the reductions comply with the instructions provided on pages 99 through 102 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y				
<b>TIP</b> Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
<b>TIP</b> If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.					

### 15. SCHEDULE VIIIC (EADR, S8C) (NO LONGER REQUIRED)

### 16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 104-108 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)

	<b>DEPT LEVEL RESPONSE</b>				
16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)					
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP (if submitting) and LBR match?	Y				



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AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
16.3	Does the FY 2023-24 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y			
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y			
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y			
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y			
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	No, reconciliation provided			
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)					
17.1	Do exhibits and schedules comply with LBR Instructions (pages 52 through 152 of the LBR Instructions), and are they accurate and complete?	Y			
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y			
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y			
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 128 and 129 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A N/A			
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A N/A			
AUDITS - GENERAL INFORMATION					
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 154 through 156) for a list of audits and their descriptions.				
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				



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<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>		<b>DEPT LEVEL RESPONSE</b>
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A - Section 1013.60, F.S., states the Commissioner shall submit an integrated, comprehensive budget request, notwithstanding the legislative budget requirements of 216.043, F.S.
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP	
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	
18.5	Are the appropriate counties identified in the narrative?	
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.	
<b>19. FLORIDA FISCAL PORTAL</b>		
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y



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2025-26

State Board of Education  
Schedule I Series

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2025 - 2026
<b>Trust Fund Title:</b>	48 EDUCATION
<b>Budget Entity:</b>	ADMINISTRATIVE TRUST FUND
<b>LAS/PBS Fund Number:</b>	48800000 - STATE BOARD OF EDUCATION
	2021

	Balance as of 6/30/2024		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	878,925.74	(A)		878,925.74
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	12,947,921.12	(C)		12,947,921.12
ADD: Outstanding Accounts Receivable	107,896.47	(D)	11,510.00	119,406.47
ADD: _____		(E)		-
<b>Total Cash plus Accounts Receivable</b>	<b>13,934,743.33</b>	(F)	<b>11,510.00</b>	<b>13,946,253.33</b>
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	51,179.31	(H)		51,179.31
Approved "B" Certified Forwards	2,438,816.20	(H)		2,438,816.20
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	1,330.58	(I)		1,330.58
LESS: ANTICIPATED TR TO 48250500/2021	42,213.00	(J)		42,213.00
<b>Unreserved Fund Balance, 07/01/24</b>	<b>11,401,204.24</b>	(K)	<b>11,510.00</b>	<b>11,412,714.24</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2025 - 2026**

**Department Title:**

48 EDUCATION

**Trust Fund Title:**

ADMINISTRATIVE TRUST FUND

**LAS/PBS Fund Number:**

2021

BE: 48800000

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/24**

Total all GLC's 5XXXX for governmental funds;  
GLC 539XX for proprietary and fiduciary funds

**14,059,596.93** (A)

**Subtract Nonspendable Fund Balance (GLC 56XXX)**

(B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment #B4800024/Indirect Costs

11,510.00 (C)

SWFS Adjustment # and Description

(C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS

(2,438,816.20) (D)

Approved FCO Certified Forward per LAS/PBS

(D)

A/P not C/F-Operating Categories

(D)

LONG TERM NOTES RECEIVABLE

(177,363.49) (D)

ANTICIPATED TR TO 48250500/2021

(42,213.00) (D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:**

**11,412,714.24** (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)**

**11,412,714.24** (F)

**DIFFERENCE:**

**0.00** (G)\*

**\*SHOULD EQUAL ZERO.**

# SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2025 - 2026</b>
<b>Trust Fund Title:</b>	48 EDUCATION
<b>Budget Entity:</b>	FEDERAL GRANTS TRUST FUND
<b>LAS/PBS Fund Number:</b>	48800000 - STATE BOARD OF EDUCATION
	2261

	Balance as of 6/30/2024		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	425,956.55	(A)	0	425,956.55
ADD: Other Cash (See Instructions)		(B)	0	-
ADD: Investments		(C)	0	-
ADD: Outstanding Accounts Receivable	54,898.81	(D)	0	54,898.81
ADD: Anticipated Revenues	21,627,189.68	(E)	0	21,627,189.68
<b>Total Cash plus Accounts Receivable</b>	<b>22,108,045.04</b>	(F)	<b>0</b>	<b>22,108,045.04</b>
LESS Allowances for Uncollectibles		(G)	0	-
LESS Approved "A" Certified Forwards	79,121.74	(H)	0	79,121.74
Approved "B" Certified Forwards	22,023,494.62	(H)	0	22,023,494.62
Approved "FCO" Certified Forwards		(H)	0	-
LESS: Other Accounts Payable (Nonoperating)	5,428.68	(I)	0	5,428.68
LESS: _____		(J)	0	-
<b>Unreserved Fund Balance, 07/01/24</b>	<b>(0.00)</b>	(K)	<b>0</b>	<b>(0.00)</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

	<b>Budget Period: 2025 - 2026</b>	
<b>Department Title:</b>	48 EDUCATION	
<b>Trust Fund Title:</b>	FEDERAL GRANTS TRUST FUND	
<b>LAS/PBS Fund Number:</b>	2261	BE: 48800000

**BEGINNING TRIAL BALANCE:**

<b>Total Fund Balance Per FLAIR Trial Balance, 07/01/24</b>	
Total all GLC's 5XXXX for governmental funds;	<input type="text" value="396,304.94"/> (A)
GLC 539XX for proprietary and fiduciary funds	

<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	<input type="text"/> (B)
---	--------------------------

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description	<input type="text"/> (C)
-----------------------------------	--------------------------

SWFS Adjustment # and Description	<input type="text"/> (C)
-----------------------------------	--------------------------

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text" value="(22,023,494.62)"/> (D)
---	--

Approved FCO Certified Forward per LAS/PBS	<input type="text"/> (D)
--	--------------------------

A/P not C/F-Operating Categories	<input type="text"/> (D)
----------------------------------	--------------------------

Anticipated Revenues	<input type="text" value="21,627,189.68"/> (D)
----------------------	--

<input type="text"/> (D)
--------------------------

<input type="text"/> (D)
--------------------------

<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="0.00"/> (E)
--	---------------------------------------

<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)</b>	<input type="text" value="(0.00)"/> (F)
--	---

<b>DIFFERENCE:</b>	<input type="text" value="0.00"/> (G)*
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**\*SHOULD EQUAL ZERO.**

# SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2025 - 2026 48 EDUCATION
<b>Trust Fund Title:</b>	GRANTS AND DONATIONS TRUST FUND
<b>Budget Entity:</b>	48800000 - STATE BOARD OF EDUCATION
<b>LAS/PBS Fund Number:</b>	2339

	Balance as of 6/30/2024		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,694.60	(A)		1,694.60
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
<b>Total Cash plus Accounts Receivable</b>	<b>1,694.60</b>	(F)	-	<b>1,694.60</b>
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
<b>Unreserved Fund Balance, 07/01/24</b>	<b>1,694.60</b>	(K)	-	<b>1,694.60</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.



**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

	<b>Budget Period: 2025 - 2026</b>	
<b>Department Title:</b>	<u>48 EDUCATION</u>	
<b>Trust Fund Title:</b>	<u>GRANTS AND DONATIONS TRUST FUND</u>	
<b>LAS/PBS Fund Number:</b>	<u>2339</u>	<u>BE: 48800000</u>

**BEGINNING TRIAL BALANCE:**

<b>Total Fund Balance Per FLAIR Trial Balance, 07/01/24</b>	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	1,694.60 (A)
<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	
<b>Add/Subtract Statewide Financial Statement (SWFS) Adjustments :</b>	
SWFS Adjustment # and Description	
SWFS Adjustment # and Description	
<b>Add/Subtract Other Adjustment(s):</b>	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	
Approved FCO Certified Forward per LAS/PBS	
A/P not C/F-Operating Categories	
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	1,694.60 (E)
<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)</b>	1,694.60 (F)
<b>DIFFERENCE:</b>	0.00 (G)*

**\*SHOULD EQUAL ZERO.**

**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2023- 2024**

**Department** Education

**Chief Internal Auditor** Bradley Rich

**Budget Entity** State Board of Education

**Phone Number** (850) 245-9221

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
Office of the Inspector General Report #C-2324 DOE-003	6/25/2024	<p><b>Department of Education (DOE)</b>  <b>Institutions of Higher Education (IHE)</b>  <b>State Board of Education (SBOE)</b></p> <p><b>Review of Foreign Influence</b></p>	<p><b>Executive Summary:</b> In accordance with the Department of Education’s fiscal year (FY) 2023-2024 audit plan, the Office of Inspector General (OIG) conducted a review of foreign gifts and foreign gift agreements reported by institutions of higher education (IHE) to the State Board of Education.</p> <p>Section 1010.25, Florida Statutes (F.S.), requires the Inspector General of the Department of Education (DOE) to annually inspect or audit at least 5 percent of the total number of gifts from a foreign source that were disclosed by, or gift agreements received from, institutions of higher education during the previous year. The purpose of this audit was to determine the level of compliance with the statutory reporting requirements with respect to the sampled foreign gifts and gift agreements. In general, we determined the IHEs submitted their foreign gift reports timely, but we identified instances where some IHEs did not report certain gifts in full compliance with the statutory reporting requirements as noted in the audit results section of this report.</p> <p><b>Audit Results:</b> We reviewed 10 of 162 (6%) foreign gifts and foreign gift agreements totaling \$50,000 or more to determine if the gift disclosures complied with section 1010.25(3) F.S. Specifically, section 1010.25(3) (a-c) requires the IHEs to provide the amount of the gift and the date it was received, the contract starts and end date if the gift is a contract, and the name of the foreign source and, if not a foreign government, the country of citizenship, if known, and the country of principal residence or</p>	<p><b>Response:</b> Five of the eight IHEs listed above provided a response to the report’s findings. Please see attached management response letters from Embry Riddle Aeronautical University (Attachment A), Beacon College (Attachment B), University of Miami (Attachment C), Valencia College (Attachment D), and Florida Institute of Technology (Attachment E). Three of the respondents generally concurred with the findings and stated that they would make the requisite policy and procedural changes to reach full compliance. The Florida Institute of Technology provided additional clarification for two gifts from a foreign country of concern in the form of contracts with China Airlines to provide flight training services to students of the China Airlines Pilot Training Program. FIT originally identified the two contracts were from “China” on the disclosure form but clarified that the contracts were with the Republic of China (Taiwan) in their response to the draft report. After further review, we removed those two gifts from the foreign countries of concern section. FIT further asserted that the remaining gifts from foreign countries of concern were student families paying tuition and fees for their individual student as explained in the report. Finally, the University of Miami asserted that they fully complied with reporting requirements upon their initial submission and challenged the assessment that they partially complied. After reviewing the additional evidence submitted by UM, the OIG stands by the assessment of partial compliance. As pointed out in the report, UM provided evidence that they attempted to deliver the disclosure forms and supporting documentation, but the only submission that successfully reached the department did not contain the requisite supporting documentation.</p>	

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			<p>domicile of the foreign source. Our review of the ten sampled foreign gift disclosures determined that all ten gifts reviewed complied with the reporting requirements.</p> <p>Our initial review determined seven of the eight IHEs included in our sample submitted copies of the gift agreements at the time they reported the foreign gifts. However, only one of the eight gift agreements submitted by those seven IHEs contained all of the statutorily required information. The other seven gift agreements were missing signatures by either the foreign source or the respective college designee (5), contained an incomplete copy of the gift agreement (1) or failed to identify the beneficiaries of the gift (2). The Florida Institute of Technology submitted the one fully compliant gift agreement at the initial submission. The University of Miami reported two of the ten foreign gifts included in our sample but did not initially submit a copy of the gift agreement.</p> <p>Upon reviewing the additional documents from the IHE's to support the nine-sample gift submissions that partially met the statutory requirements at the time of the initial submission, five of the nine gifts became fully compliant with the statutory requirements. Four of the ten gifts remained partially compliant due to missing signatures by the college administrator or respective designee or by the foreign source.</p> <ul style="list-style-type: none"> <li>• Gifts from Beacon College and Valencia College were partially compliant for not providing a signature from the chief administrative officer or their respective designee due to college practice and procedures.</li> <li>• One Florida Institute of Technology gift agreement remained partially compliant for not providing a signature from the chief administrative officer or their respective designee; however, FIT indicated that a change in process should ensure compliance going</li> </ul>		

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			<p>forward.</p> <ul style="list-style-type: none"> <li>The University of Tampa remained partially compliant for providing sporadic signatures by the foreign source and no signatures by the chief administrative officer or their respective designee.</li> </ul>		
Office of the Inspector General Report # A-2324 DOE-004	6/24/2024	Florida Department of Education (DOE) Enterprise Audit of Cybersecurity Controls for Incident Response, Reporting, and Recovery	<p><b>Executive Summary:</b> The Office of the Inspector General (OIG) completed an Enterprise Audit of Cybersecurity Controls for Incident Response, Reporting, and Recovery. This report has been classified as confidential in accordance with section 282.318(4)(g), Florida Statutes and is therefore not available for public distribution. Copies of the report should be delivered only to individuals appropriate to the activity reviewed. All individuals wishing to view or obtain the results of this report must submit a written request to the Office of the Inspector General, including contact information and a detailed explanation of the reason for the request.</p>	OIG Management Response: Complete 6/24/2024.	
Office of the Inspector General Report # A-2223 DOE-016	8/3/2023	Florida Department of Education (DOE) Enterprise Audit of Cybersecurity Controls for Identity and Access Management  (12 Month Status)	<p><b>Executive Summary:</b> The OIG followed-up on the status of corrective actions required in response to findings and recommendations in report #A-2122DOE-002, Enterprise Audit of Cybersecurity Continuous Monitoring. As the audit report was deemed classified and confidential in accordance with section 282.318(4)(g), Florida Statutes, this status report is therefore not available for public distribution. Copies of the status report should be delivered only to individuals appropriate to the activity reviewed. All individuals wishing to view or obtain the results of this status report must submit a written request to the Office of the Inspector General, including contact information and a detailed explanation of the reason for the request.</p>	OIG Management Response: Complete 8/3/2023.	

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Board of Education	
Agency Budget Officer/OPB Analyst Name: Amy Hammock /Isabella Boggs	
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification	
Action	Program or Service (Budget Entity Codes) 48800000

<b>1. GENERAL</b>					
1.1	Are Columns A01, A04, A05, A91, A92, A93, A36, A10, IA1, IA4, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDI or Web LBR Column Security)</b>	Y			
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y			
<b>AUDITS:</b>					
1.3	Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y			
1.4	Have Column A03 trust fund files been copied to Column A12? Run Schedule I <b>(SC1R, SC1 or SC1R, SC1D adding column A12)</b> to verify.	Y			
1.5	Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? <b>(CSDR, CSA)</b>	Y			
<b>TIP</b>	The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.				
<b>2. EXHIBIT A (EADR, EXA)</b>					
2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR	Y			
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y			
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 14 through 27)? Do they clearly describe the issue?	Y			

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Board of Education	
Agency Budget Officer/OPB Analyst Name: Amy Hammock /Isabella Boggs	
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification	
Action	Program or Service (Budget Entity Codes) 48800000

<b>3. EXHIBIT B (EXBR, EXB)</b>					
3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	Y				
	Y				
<b>AUDITS:</b>					
3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Category Found")	Y				
	Y				
3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )	Y				
<b>TIP</b> Generally look for and be able to fully explain significant differences between A02 and A03.					
<b>TIP</b> Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
<b>TIP</b> Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>					
4.1 Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 59 of the LBR	Y				
4.2 Is the program component code and title used correct?	Y				
<b>TIP</b> Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>					
5.1 Are all object of expenditures positive amounts? (This is a manual check.)	Y				
<b>AUDITS:</b>					
5.2 Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Y				

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Board of Education	
Agency Budget Officer/OPB Analyst Name: Amy Hammock /Isabella Boggs	
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification	
Action	Program or Service (Budget Entity Codes) 48800000

5.3 FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? ( <b>EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.</b> )	Y				
5.4 A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? ( <b>EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.</b> )	Y				
TIP If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2023-24 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for					
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>					
6.1 Are issues appropriately aligned with appropriation categories?	Y				
TIP Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>					
7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 14 through 27 of the LBR Instructions.)	Y				
7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 64 through 69 of the LBR Instructions.)	Y				
7.3 Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 69 of the LBR	Y				
7.4 Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y Y				

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Board of Education	
Agency Budget Officer/OPB Analyst Name: Amy Hammock /Isabella Boggs	
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification	
Action	Program or Service (Budget Entity Codes) 48800000

7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.7 of the LBR Instructions.)	Y	Y				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y					
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 94 of the LBR Instructions.)	Y					
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A					
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A					
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #24-040?	Y N/A					
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be	N/A					
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A					
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A					
7.14	Do the amounts reflect appropriate FSI assignments?	Y					
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y					
7.16	Do the issue codes relating to special <i>Salaries and Benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 26 and 27 of the LBR Instructions.)	Y					
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	Y					



## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Board of Education	
Agency Budget Officer/OPB Analyst Name: Amy Hammock /Isabella Boggs	
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification	
Action	Program or Service (Budget Entity Codes) 48800000

7.18	Are the issues relating to <i>Major Audit Findings and Recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? ( <b>GENR, LBR1</b> )	Y				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? ( <b>GENR, LBR2</b> )	Y				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? ( <b>GENR, LBR3</b> )	Y				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? ( <b>GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)</b> )	N/A				
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. ( <b>NAAR, BSNR</b> )	Y				
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2024-25? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2024-25. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 64 through 69 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Board of Education	
Agency Budget Officer/OPB Analyst Name: Amy Hammock /Isabella Boggs	
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification	
Action	Program or Service (Budget Entity Codes) 48800000

TIP If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).	
TIP If an appropriation made in the FY 2024-25 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.	

**8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)**

		DEPT LEVEL RESPONSES			
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y, for 2176 and 2380 only			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable	N/A			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001870)?	Y Y			
8.10	Are the statutory authority references correct?	Y			
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y, for 2176 only			

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Board of Education	
Agency Budget Officer/OPB Analyst Name: Amy Hammock /Isabella Boggs	
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification	
Action	Program or Service (Budget Entity Codes) 48800000

8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	for 2178, 2543, 2555 and 2612 only			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being	Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements	Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y, for 2176 only				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Has the agency analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in Section III?	Y				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Board of Education	
Agency Budget Officer/OPB Analyst Name: Amy Hammock /Isabella Boggs	
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification	
Action	Program or Service (Budget Entity Codes) 48800000

AUDITS:					
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y			
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	Y			
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Y			
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y			
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y			
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!				
TIP	Determine if the agency is scheduled for trust fund review. (See page 124 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.				
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.				

### 9. SCHEDULE II (PSCR, SC2)

AUDIT:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 155 of the LBR Instructions.)	N			

### 10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied? (See page 90 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 94 and 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts	Y			

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Board of Education	
Agency Budget Officer/OPB Analyst Name: Amy Hammock /Isabella Boggs	
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification	
Action	Program or Service (Budget Entity Codes) 48800000

<b>11. SCHEDULE IV (EADR, SC4)</b>					
11.1	Are the correct Information Technology (IT) issue codes used?	Y			
TIP If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y Y			
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>					
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>	N/A			
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.					
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)</b>					
14.1	Do the reductions comply with the instructions provided on pages 99 through 102 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y			
TIP Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.					
<b>15. SCHEDULE VIIIC (EADR, S8C) (NO LONGER REQUIRED)</b>					
<b>16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 105-109 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)</b>					
		<b>DEPT LEVEL RESPONSE</b>			
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)				
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP (if submitting) and LBR match?	Y			

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Board of Education	
Agency Budget Officer/OPB Analyst Name: Amy Hammock /Isabella Boggs	
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### AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3	Does the FY 2023-24 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	N, reconciliation provided.				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

### 17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)

17.1	Do exhibits and schedules comply with LBR Instructions (pages 52 through 152 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 128 and 129 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	Y Y				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A N/A				

### AUDITS - GENERAL INFORMATION

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 154 through 156) for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Education / State Board of Education	
Agency Budget Officer/OPB Analyst Name: Amy Hammock /Isabella Boggs	
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification	
Action	Program or Service (Budget Entity Codes) 48800000

18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)		DEPT LEVEL RESPONSE				
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A - Section 1013.60, F.S., states the Commissioner shall submit an integrated, comprehensive budget request, notwithstanding the legislative budget requirements of 216.043, F.S.				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP					
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?					
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?					
18.5	Are the appropriate counties identified in the narrative?					
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?					
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
19. FLORIDA FISCAL PORTAL						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; text-align: center;">Y</td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>	Y			
Y						



State of Florida  
Department of Education

State Universities  
Education and General -  
Board of Governors



2025-26  
Manual Exhibits, Schedules,  
and Supporting Documents



## LEGISLATIVE BUDGET REQUEST

September 30, 2024

Chris Spencer, Director  
Office of Policy and Budget  
Executive Office of the Governor  
1701 Capitol  
Tallahassee, Florida 32399-0001

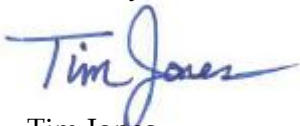
Tim Sadberry, Staff Director  
Senate Committee on Appropriations  
201 Capitol  
Tallahassee, Florida 32399-1300

Eric Pridgeon, Staff Director  
House Appropriations Committee  
221 Capitol  
Tallahassee, Florida 32399-1300

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the State University System of Florida, and the Board of Governors is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2025-2026 Fiscal Year. This submission was approved by the Board of Governors at the September 18, 2024, meeting.

Sincerely,



Tim Jones  
Senior Vice Chancellor  
Finance and Administration  
State University System of Florida

TJ/srs

Enclosure

**Temporary Special Duty – General Pay Additives  
Implementation Plan for  
Fiscal Year 2025-2026**

Pursuant to Section 110.2035(7)(b), Florida Statutes, the Board of Governors submits the following.

- a. The pay additive, Temporary special duties –when a position has been assigned temporary duties and responsibilities not customarily assigned to the position due to a coworker out on leave due to extenuating circumstances, a vacant position exists, workload is heavier than normal, or a special project is required and the work is critical to the mission of the office.
- b. The additive would be approved by the Chancellor on a case-by-case basis.
- c. The additive would begin on the first day of the special duties.
- d. The period of time for this additive will be at the Chancellor’s discretion based on the circumstances regarding the length of the approved absence.
- e. The amount of the pay additive will not exceed 15% per pay period.
- f. Projected annual costs for any pay additives for 2024-25 is approximately \$15,000.
- g. Estimated 2025-26 fiscal year costs would be no more than \$100,000.

State of Florida  
Department of Education

State Universities  
Education and General –  
Board of Governors



2025-26  
Exhibits and Schedules

## Schedule VII: Agency Litigation Inventory

*For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.*

<b>Agency:</b>	<b>State University System of Florida, Board of Governors</b>		
<b>Contact Person:</b>	Rachel Kamoutsas	<b>Phone Number:</b>	850-245-0466
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	<p>Britney Denton, Nyabi Stevens, Deidrick Dasby, Fayerachel Peterson, Alexander Harris and Jacari Hester,</p> <p>v. The Board of Governors for the State University System of Florida; Raymond Rodrigues; and the State of Florida.</p>		
<b>Court with Jurisdiction:</b>	United States District Court, Northern District; United States Court of Appeals for the Eleventh Circuit		
<b>Case Number:</b>	4:22-cv-00341-RH-MAF ; 24-10567		
<b>Summary of the Complaint:</b>	<p>Plaintiffs have filed a federal civil rights action pursuant to 42 USC s. 2000d, Title VI, the Equal Protection clause of the U. S. Constitution, the Partnership Agreement with the U.S. Department of Education and 42 USC s. 1983, contending the Defendants have continued to perpetuate racial segregation and discrimination as demonstrated by alleged duplication of programs b/w FAMU &amp; FSU; Failure to adequately fund FAMU’s facilities; Failure to help FAMU with graduation &amp; retention rates; Failure to promote a unique identity within academia, to increase its appeal to students; and Failure to support FAMU’s recruitment and retainment of competitive staff. They seek a declaratory judgment to that effect and a permanent injunction and the appointment of a special referee to recommend a remedy to the court.</p> <p>The appeal primarily raises the following claims:  “(1) Present discriminatory intent is not an element of a claim under <i>United States v. Fordice</i>, and binding authority establishes that a practice can be traceable to segregation even when justified by a contemporary, race-neutral rationale.</p>		

	<p>Nonetheless, the district court credited Florida’s purportedly “innocent” justifications for its discriminatory practices and, on that basis, found those practices were not traceable to <i>de jure</i> segregation, as required for a <i>Fordice</i> claim. Was this reversible error?</p> <p>(2) At the pleading stage, a court must assume the truth of the complaint’s allegations and construe all reasonable inferences from them in the plaintiff’s favor. Yet, the district court, in concluding that Plaintiffs had not pleaded facts supporting an inference of intentional discrimination, credited Florida’s purportedly innocent alternative justifications for the discrimination Plaintiffs alleged was intentional. Was this reversible error?”</p>
Amount of the Claim:	Plaintiffs are seeking recovery of attorneys’ fees and costs.
Specific Statutes or Laws (including GAA) Challenged:	42 USC s. 2000d and 42 USC s. 1983
Status of the Case:	<p>The complaint was filed on 9/22/22. The court granted Defendant’s motion to dismiss, after briefing and oral argument, on June 2023, but allowed Plaintiffs leave to amend their first amended complaint. Plaintiffs filed a second amended complaint, in August 2023, Defendants filed another motion to dismiss; September 2023 Plaintiffs responded in opposition The Court dismissed Plaintiffs’ claims with prejudice in late January 2024.</p> <p>In late February, Plaintiffs appealed the case to the Eleventh Circuit. The Solicitor General’s Office is now handling the appeal.</p> <p>On July 17, BOG filed an answer brief in the Appellate Court. Parties are awaiting further ruling from the court.</p>
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/> Agency Counsel
	<input checked="" type="checkbox"/> Office of the Attorney General or Division of Risk Management
	<input type="checkbox"/> Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	Filed as a class action but the class has not been certified. The Plaintiffs are represented by Grant & Eesenhofer P.A., 485 Lexington Avenue, 29 <sup>th</sup> Floor, New York, NY 10017.

## Schedule VII: Agency Litigation Inventory

*For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Florida Fiscal Portal.*

<b>Agency:</b>	<b>State University System of Florida, Board of Governors</b>		
<b>Contact Person:</b>	Rachel Kamoutsas	<b>Phone Number:</b>	850-245-0466
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Hernandez v. Board of Governors		
<b>Court with Jurisdiction:</b>	Circuit Court for the Second Judicial Circuit of Florida in Leon County		
<b>Case Number:</b>	37 2024 CA 001238		
<b>Summary of the Complaint:</b>	Three professors have filed suit alleging a violation of the separation of powers between the BOG and the Legislature; claiming the Florida legislature has usurped the BOG’s constitutional powers when it directed the BOG to take measures related to tenure in SB 266. Plaintiffs seek a declaratory judgement that 1001.741 is unconstitutional and enjoin enforcement of the law.		
<b>Amount of the Claim:</b>	\$ n/a; but seeking recoverable costs.		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	1001.741, Fla. Stat.		
<b>Status of the Case:</b>	Complaint filed on 7/30/24; defendant’s answer brief is due September 30, 2024.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>			

## Schedule VII: Agency Litigation Inventory

*For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.*

Agency:	State University System of Florida, Board of Governors		
Contact Person:	Rachel Kamoutsas	Phone Number:	850-245-0466
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<p>Adriana Novoa, Samuel Recheck, and he First amendment Forum at University of South Florida,</p> <p>v. Manny Diaz, Jr., in his capacity as the Commissioner of the Florida State Board of Education; Timothy M. Cerio, Richard Corcoran, Aubrey Edge, Patricia Frost, Nimna Gabadage, Edward Haddock, Ken Jones, Darlene Luccio Jordan, Brian Lamb, Alan Levine, Charles H. Lydecker, Craig Mateer, Deanna Michael, Steven M. Scott, Eric Silagy, and Kent Stermon, in their official capacities as members of the Florida Board of Governors of the State University System; Julie Leftheris, in her official capacity as the Inspector General of the Florida Board of Governors of the State University System; the University of South Florida Board of Trustees; and Timothy L. Boaz, Sandra Callahan, Michael Carrere, N. Rogan Donnelly, Michael E. Griffin, Oscar Horton, Lauran Monbarren, Nithin Palyam, Shilen Patel, Fredrick Piccolo, Melissa Seixas, Jenifer Jasinski Schneider, and William Weatherford in their official capacities as members of the University of South Florida Board of Trustees.</p>		
Court with Jurisdiction:	United States District Court, Northern District; US Court of Appeals for the 11 <sup>th</sup> Circuit Case No. 22-13994-J		
Case Number:	4:22-cv-00324-AW-MAF (case is also reassigned to track with Pernell 4:22-cv-304-MW); 22-13994-J		
Summary of the Complaint:	<p>Plaintiffs are challenging amendments to Florida's Educational Equity Act that now delineate certain concepts which constitute discrimination if a public educational entity provides training or instruction to employees or students that runs afoul of any of the delineated concepts. Plaintiffs contend the recently enacted amendments violate their First Amendment and Fourteenth Amendment (voidness argument) and Due Process rights under the U.S. Constitution and Florida's Campus Free Expression Act and are seeking a declaratory judgment to that effect and a permanent injunction to prohibit implementation and enforcement of the amended statute.</p>		
Amount of the Claim:	Plaintiffs are seeking recovery of attorneys' fees and costs.		
Specific Statutes or Laws (including GAA) Challenged:	Sections 1000.05 and 1004.097, Florida Statutes.		

Status of the Case:	<p>The court scheduled a hearing on the Plaintiffs’ motion for a preliminary injunction on October 13, 2022 (heard in conjunction with the Pernell motion for preliminary injunction). In November 2022, the motion for preliminary injunction was granted in part; parties were ordered to “take no steps to enforce the following until otherwise ordered: a. Sections 1000.05(4)(a)(b), Florida Statutes; and b. the Board of Governors’ Regulation 10.005[.]” This case is traveling with Pernell v. BOG et al.; there, Defendants appealed the motion to grant the P.I. to the U.S. Court of Appeals for the 11<sup>th</sup> Circuit, and moved the 11<sup>th</sup> Circuit for a stay on the P.I. The 11<sup>th</sup> Circuit denied the motion to stay the injunction in March 2023; the appeal on the merits of the P.I. remain pending and discovery is ongoing. <b>Most recently, the 11<sup>th</sup> Circuit Court of Appeals heard oral argument in June 2024 but no opinion has followed.</b></p>	
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel
		Office of the Attorney General or Division of Risk Management
	X	Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A	

Office of Policy and Budget – July 2022



## Schedule VII: Agency Litigation Inventory

*For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.*

Agency:	State University System of Florida, Board of Governors		
Contact Person:	Rachel Kamoutsas	Phone Number:	850-245-0466
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<p>Leroy Pernell, Dana Thompson Dorsey, Sharon Austin, Shelley Park, Jennifer Sandoval, Russell Almond, Marvin Dunn, and Johana Dauphin</p> <p>v. Florida Board of Governors of the State University System, Brian Lamb, Eric Silagy, Timothy M. Cerio, Richard Corcoran, Aubrey Edge, Patricia Frost, Nimna Gabadage, Edward Haddock, Ken Jones, Darlene Luccio Jordan, Alan Levine, Charles H. Lydecker, Craig Mateer, Steven M. Scott, William Self, and Kent Stermon, in their official capacities as members of the Florida Board of Governors of the State University System; Manny Diaz, Jr., in his capacity as the Commissioner of the Florida State Board of Education; University of Florida Board of Trustees, University of South Florida Board of Trustees, Florida International Board of Trustees, Florida A&amp;M University Board of Trustees, Florida State University Board of Trustees, and University of Central Florida Board of Trustees.</p>		
Court with Jurisdiction:	United States District Court, Northern District and United States Court of Appeals for the 11 <sup>th</sup> Circuit		
Case Number:	4:22-cv-00304-MW-MAF; US Court of Appeals Case No. 22-13992		
Summary of the Complaint:	<p>Plaintiffs are challenging amendments to Florida's Educational Equity Act that now delineate certain concepts which constitute discrimination if a public educational entity provides training or instruction to employees or students that runs afoul of any of the delineated concepts. Plaintiffs contend the recently enacted amendments violate their First Amendment, Fourteenth Amendment (voidness argument) and Equal Protection rights under the U.S. Constitution and are seeking a declaratory judgment to that effect and a permanent injunction to prohibit implementation and enforcement of the amended statute.</p>		
Amount of the Claim:	Plaintiffs are seeking recovery of attorneys' fees and costs.		
Specific Statutes or Laws (including GAA) Challenged:	Section 1000.05, Florida Statutes; 10.005 Board of Governors Regulation;		
Status of the Case:	The court scheduled a hearing on the Plaintiffs' motion for a preliminary injunction on October 13, 2022 (heard in conjunction with the Novoa motion for preliminary injunction). In November 2022, the		

	<p>motion for preliminary injunction was granted in part; parties were ordered to “take no steps to enforce the following until otherwise ordered: a. Sections 1000.05(4)(a)(b), Florida Statutes; and b. the Board of Governors’ Regulation 10.005[.]” This case is traveling with <i>Novoa v. Diaz</i> et al.; here, Defendants appealed the motion to grant the P.I. to the U.S. Court of Appeals for the 11<sup>th</sup> Circuit, and moved the 11<sup>th</sup> Circuit for a stay on the P.I. The 11<sup>th</sup> Circuit denied the motion to stay the injunction in March 2023; the appeal on the merits of the P.I. remain pending, depositions have been taken and discovery is ongoing. <b>Most recently, the 11<sup>th</sup> Circuit Court of Appeals heard oral argument in June 2024 but no opinion has followed.</b></p>	
<p>Who is representing (of record) the state in this lawsuit? Check all that apply.</p>		Agency Counsel
		Office of the Attorney General or Division of Risk Management
	X	Outside Contract Counsel
<p>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</p>	N/A	

Office of Policy and Budget – July 2022

## Schedule VII: Agency Litigation Inventory

*For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Florida Fiscal Portal.*

<b>Agency:</b>	<b>State University System of Florida, Board of Governors</b>		
<b>Contact Person:</b>	Rachel Kamoutsas	850-245-0466	
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	<b>UNITED FACULTY OF FLORIDA FSU v. Lamb</b>		
<b>Court with Jurisdiction:</b>	<b>U.S. District Court Northern District of Florida (Gainesville)</b>		
<b>Case Number:</b>	<b>CIVIL DOCKET FOR CASE #: 1:24-cv-00136-MW-MAF</b>		
<b>Summary of the Complaint:</b>	<p>Plaintiffs are the United Faculty of Florida; the Local Chapter of the Florida Education Association, UFF-FSU and UFF-UF. The Defendants are BOG members, FSU Board of Trustees and UF Board of Trustees. Plaintiffs complain that the arbitration ban in <a href="#">F.S. 1001.741(2)</a> is preempted by the Federal Arbitration Act and that since such provisions are preempted, arbitration provisions in CBA’s must be observed. Plaintiffs further argue that the arbitration ban has forced prolonged negotiations over terms of their respective CBA’s and that the arbitration ban removes protection from arbitrary adverse actions resulting in self-censorship, threatening academic freedom. Plaintiffs seek declaratory relief that the statute is preempted by federal law and injunctive relief against enforcement of the statute.</p>		
<b>Amount of the Claim:</b>	\$ Award of attorneys fees, costs and expenses		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	<a href="#">F.S. 1001.741(2)</a>		
<b>Status of the Case:</b>	<p>Briefing Schedule has been established as follows: respond to the complaint is on or before September 25, 2024. Plaintiffs’ deadline to file their opposition to Defendants’ response is due on or before October 29, 2024. Defendants’ reply is due on or before November 12, 2024; however defendants received an extension to reply by October 2.</p>		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	

If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/a
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*Office of Policy and Budget – June 2024*

## Schedule VII: Agency Litigation Inventory

*For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Florida Fiscal Portal.*

<b>Agency:</b>	<b>State University System of Florida, Board of Governors</b>		
<b>Contact Person:</b>	Rachel Kamoutsas	<b>Phone Number:</b>	850-245-0466
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	UNITED FACULTY OF FLORIDA-NEW COLLEGE OF FLORIDA vs THE FLORIDA BOARD OF GOVERNORS		
<b>Court with Jurisdiction:</b>	Circuit Court of the Second Judicial Circuit, Leon County, Civil Div.		
<b>Case Number:</b>	37 2023 CA 001981		
<b>Summary of the Complaint:</b>	Faculty Unions and a Professor contend that a provision from SB 266, which prohibits seeking arbitration in faculty grievance procedures, impairs their current contract and impairs their right to collectively bargain. Plaintiffs seek a declaratory judgment and a permanent injunction to prohibit implementation and enforcement of the new provision.		
<b>Amount of the Claim:</b>	Plaintiffs are seeking recovery of attorneys’ fees and costs.		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	1001.741(2), Fla. Stat.		
<b>Status of the Case:</b>	Complaint filed on August 2023, motion to dismiss initially granted, plaintiffs allowed to file amended complaint, second motion to dismiss was denied, currently in discovery phase of the litigation.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	n/a		

## Schedule VII: Agency Litigation Inventory

*For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Florida Fiscal Portal.*

<b>Agency:</b>	<b>State University System of Florida, Board of Governors</b>		
<b>Contact Person:</b>	Rachel Kamoutsas	<b>Phone Number:</b>	850-245-0466
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Yin v. Diaz		
<b>Court with Jurisdiction:</b>	<b>IN THE UNITED STATES DISTRICT COURT FOR THE SOUTHERN DISTRICT OF FLORIDA MIAMI DIVISION</b>		
<b>Case Number:</b>	1:24-cv-21129		
<b>Summary of the Complaint:</b>	Two students and one professor filed a lawsuit seeking declaratory and injunctive relief regarding <a href="#">SB 846</a> (Agreements of Educational Entities with Foreign Entities) against the Board of Governors and Chancellor Rodrigues. Plaintiffs allege the law violates the federal preemption doctrine, equal protection, and constitutional due process guarantees. They request the Court to declare the law unconstitutional and enjoin the Board and the Chancellor from enforcing and implementing the law.		
<b>Amount of the Claim:</b>	\$ None; but seeking an award Plaintiffs reasonable attorneys' fees and their costs of suit.		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	288.860, Fla. Stat. and Bog Reg 9.012		
<b>Status of the Case:</b>	Complaint and motion for preliminary injunction filed; response in opposition filed; reply by plaintiffs was filed; motion to stay discovery granted; motion to dismiss filed along with a response in opposition to the motion to dismiss; currently awaiting a ruling on substantive motions.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	

If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	
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*Office of Policy and Budget – June 2024*

**Board of Governors, State University System of Florida**

**Organization Charts**

**July 2024**

	Total Positions by Office
Office of the Chancellor	10
Office of Academic Affairs	12
Office of Budget and Finance	44
Information Technology and Security	16
Budget	15
Facilities	3
Office of Data Analytics	10
Office of Public Affairs	3
<b>Total Board of Governors Positions</b>	<b>69</b>

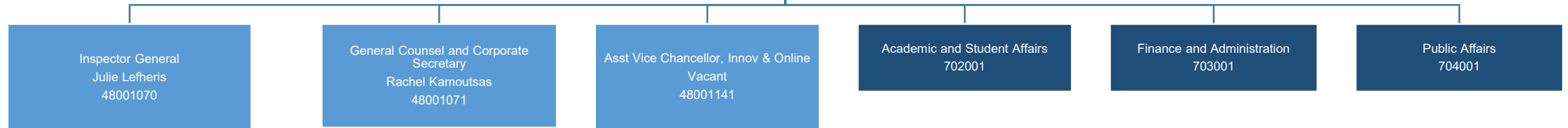


# Florida Department of Education Board of Governors Chancellors Office

Chancellor, Board of Governors  
Ray Rodrigues  
48001057

Dir, Univ Trustee Rel and Asst to the Chan  
Shannon McDermott  
48001067

Executive Assistant  
Sheila Mathis  
48001060



Compliance and Audit Specialist  
Lori Clark  
48001066

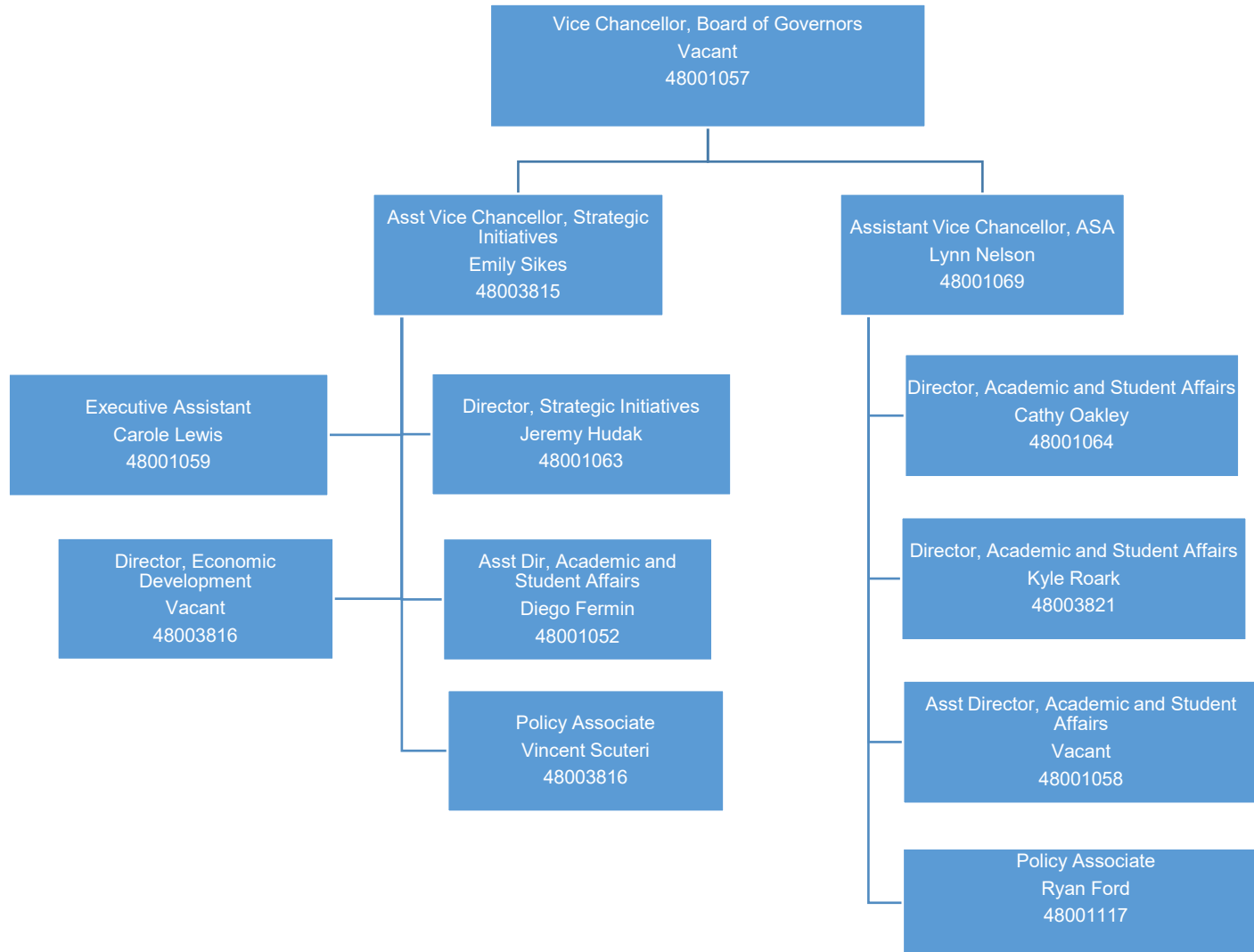
Assistant General Counsel  
Vacant  
48003822

Investigations and Audit Manager  
Rebekah Weeks  
48003820

Investigations and Audit Specialist  
Vacant  
48001055

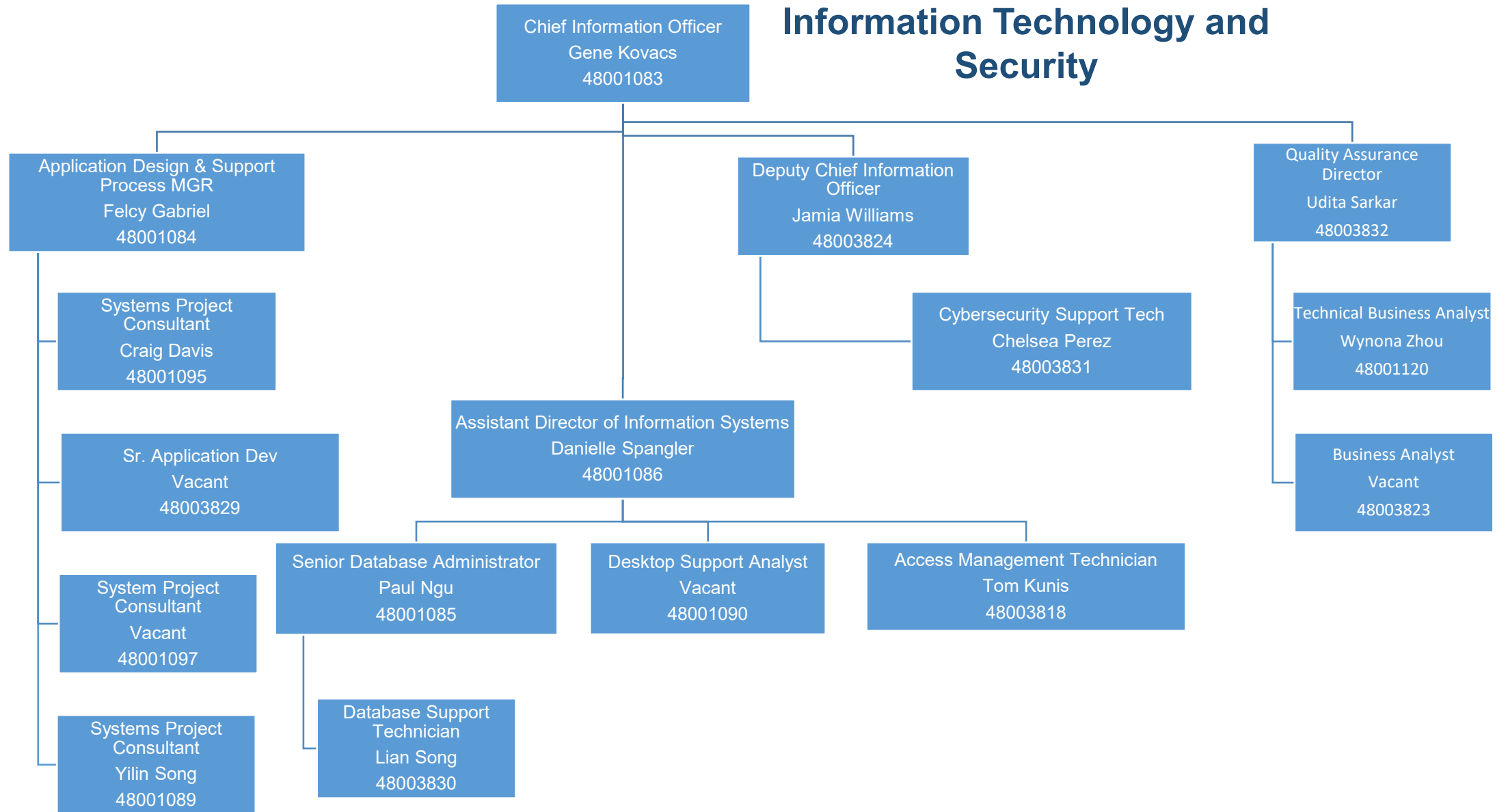
10 FTE

# Academic and Student Affairs



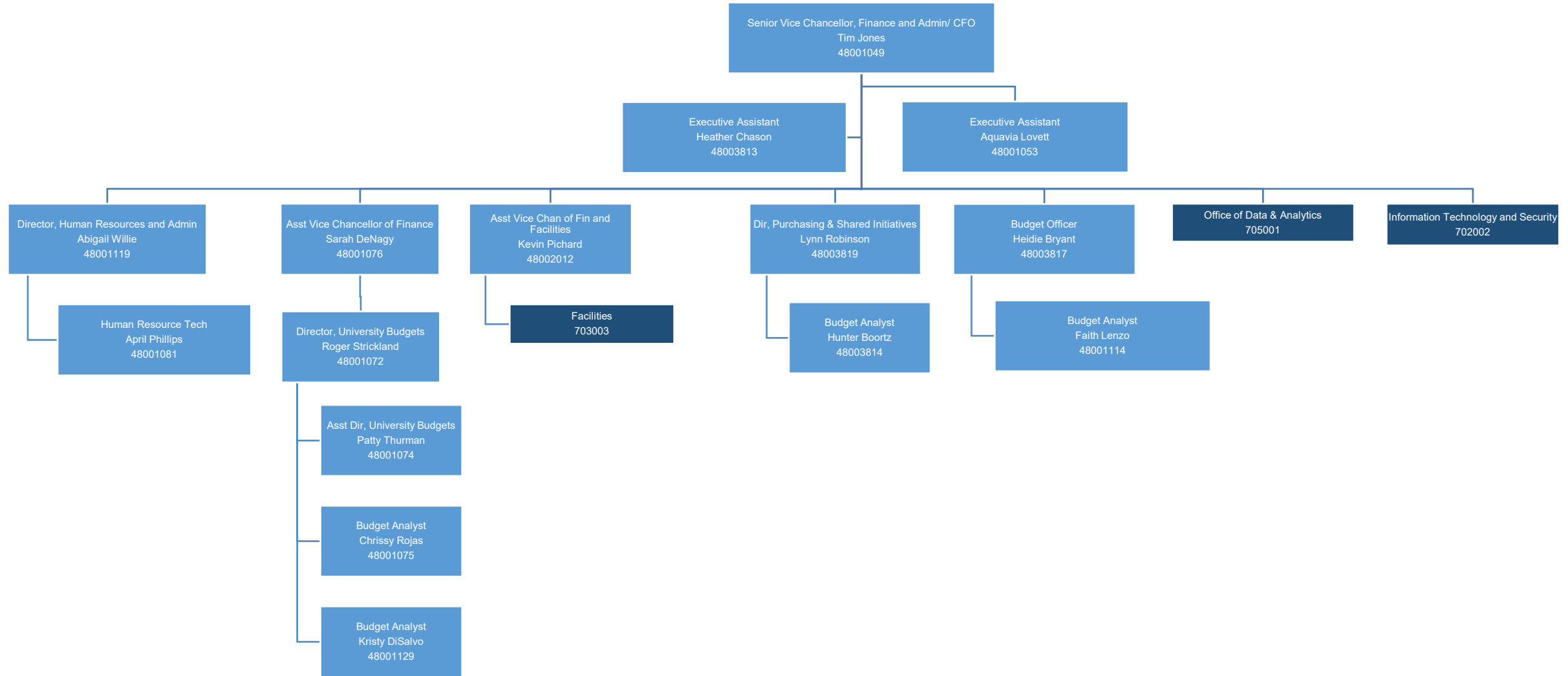
12 FTE

# Information Technology and Security



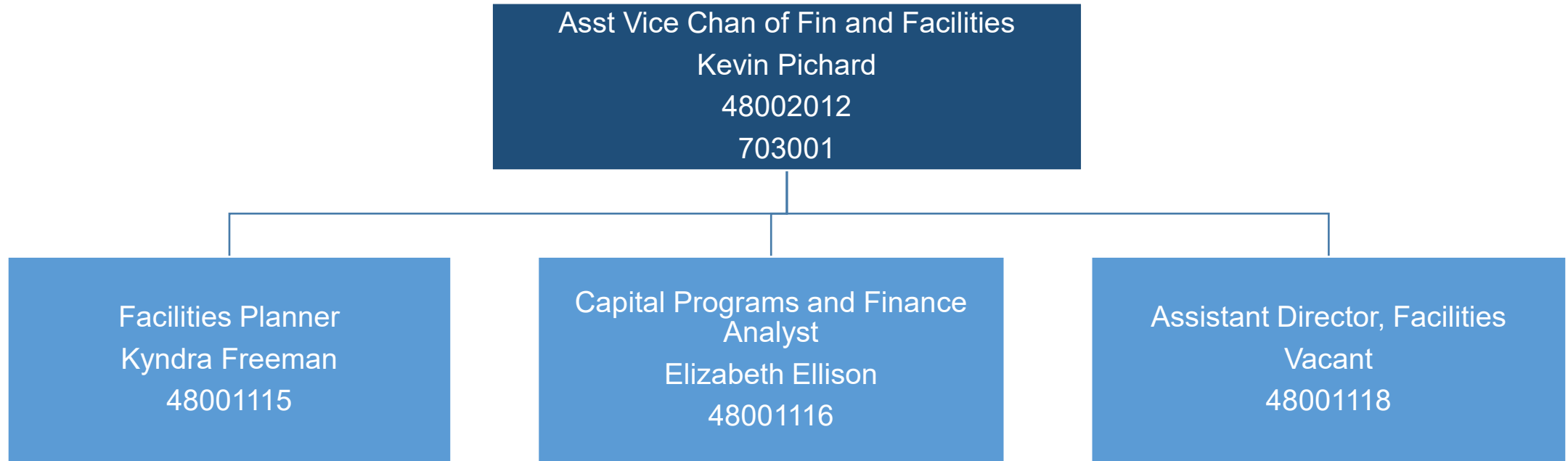
16 FTE

# Finance and Administration

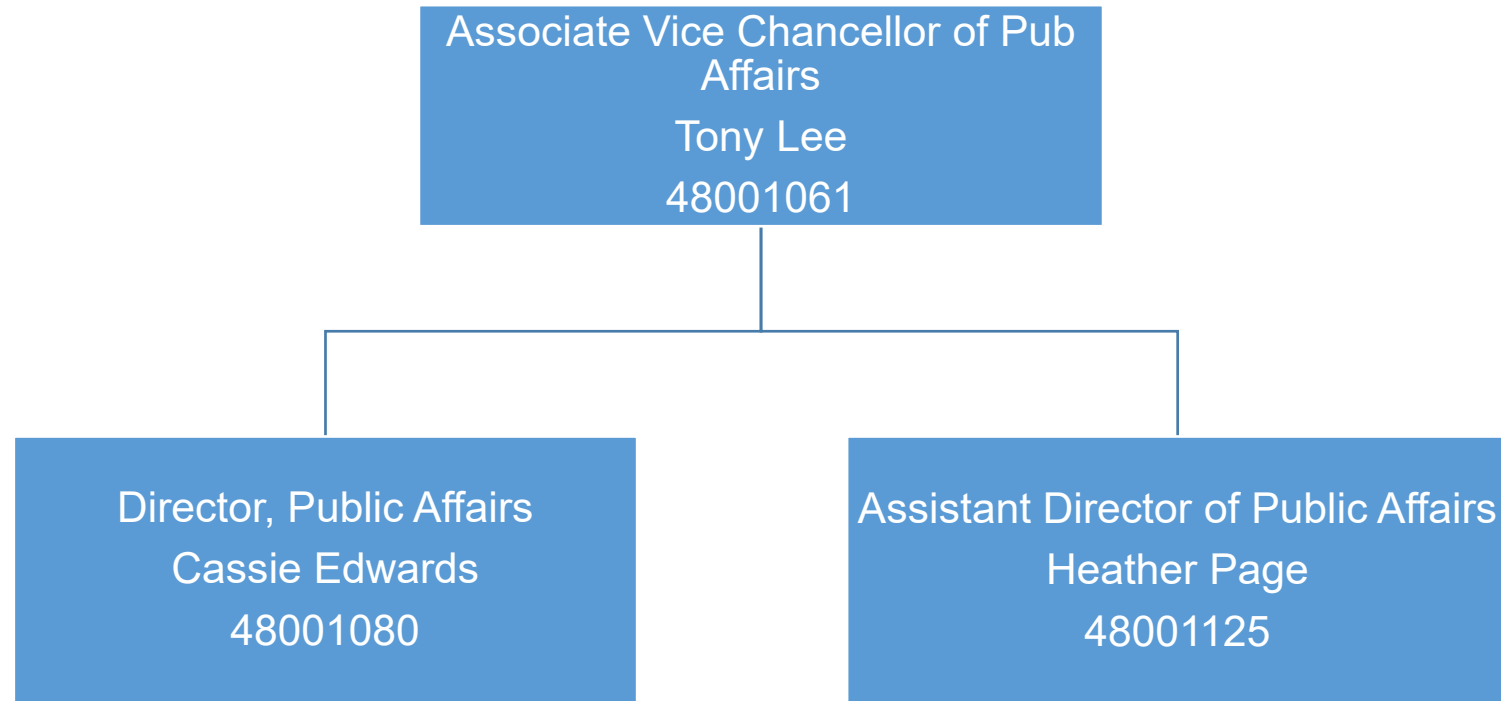


15 FTE

# Facilities

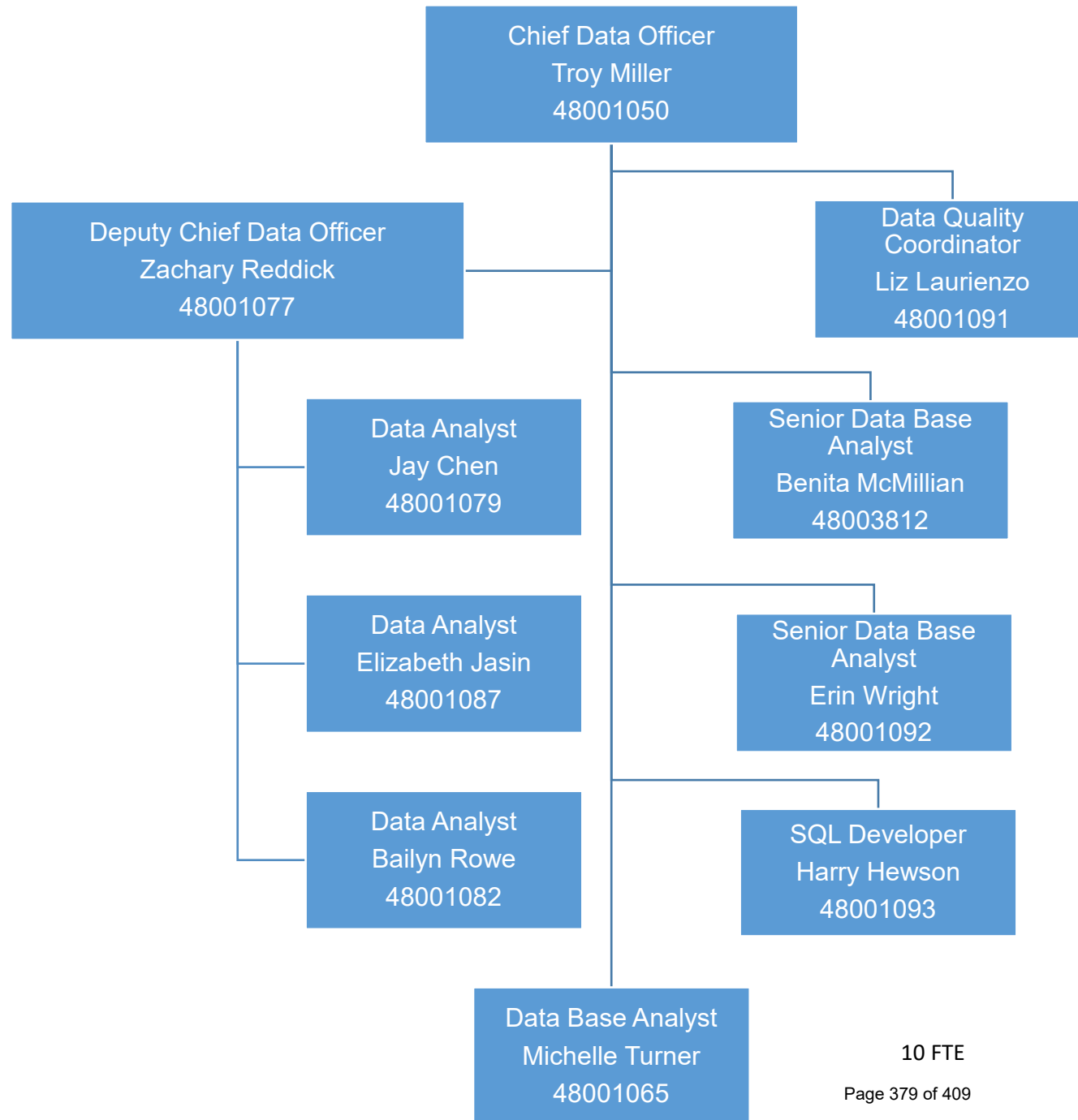


# Public Affairs



3 FTE

# Office of Data Analytics



10 FTE





There is a misperception that a university faculty member is solely an instructor, which leads to misleading comparisons between faculty and administrator headcounts. Faculty have multiple responsibilities across instruction, research, public service, student support and administration, which is best measured by employee full-time equivalent (FTE) effort and why the headcount trends below may differ from the FTE trends.

Note: The SUS institutions instituted a hiring freeze in early 2020 in response to possible budget restrictions and a 6 percent holdback related to the pandemic that have impacted these trends. Natural faculty departures created open positions that were not able to be filled.

**PERCENT OF ALL STATE-FUNDED EMPLOYEE FTE IN INSTRUCTION/RESEARCH**

FALL	FAMU	FAU	FGCU	FIU	POLY	FSU	NCF	UCF	UF	UNF	USF	UWF	SUS
2019	58%	72%	65%	61%	48%	70%	52%	71%	63%	62%	69%	63%	66%
2020	55%	70%	68%	61%	46%	70%	51%	71%	63%	63%	68%	62%	65%
2021	55%	70%	64%	63%	50%	71%	50%	72%	65%	63%	70%	62%	67%
2022	56%	69%	64%	62%	46%	71%	50%	70%	67%	66%	71%	61%	67%
2023	56%	67%	64%	63%	47%	71%	47%	68%	65%	64%	68%	60%	66%

**PERCENT OF ALL STATE-FUNDED EMPLOYEE FTE IN ADMINISTRATION**

FALL	FAMU	FAU	FGCU	FIU	POLY	FSU	NCF	UCF	UF	UNF	USF	UWF	SUS
2019	23%	20%	22%	25%	38%	15%	22%	16%	16%	17%	23%	20%	19%
2020	25%	19%	20%	25%	39%	15%	23%	17%	17%	18%	24%	20%	19%
2021	24%	20%	23%	24%	37%	14%	23%	17%	16%	18%	19%	20%	18%
2022	25%	20%	23%	24%	37%	14%	24%	14%	17%	18%	19%	21%	18%
2023	26%	22%	22%	22%	35%	15%	25%	15%	18%	19%	21%	22%	19%

Source: Board Office of Data & Analytics analysis of the Fall Employee submission (EDAT table), 2024-10.

Notes: Employee FTE is the portion of full-time effort assigned for the length of the contract. Only includes state-funded employees. The denominators for these percentages includes all state-funded FTE regardless of pay plan designation. Other activity categories (not shown) include: Student Support, Services, and Operational Support.

**STATE-FUNDED FACULTY HEADCOUNTS**

FALL	FAMU	FAU	FGCU	FIU	POLY	FSU	NCF	UCF	UF	UNF	USF	UWF	SUS
2019	799	1,489	809	2,311	75	2,175	126	2,404	4,525	1,011	3,065	598	19,387
2020	769	1,400	872	2,346	94	2,156	130	2,297	4,465	1,019	2,743	618	18,909
2021	827	1,312	913	2,453	101	2,163	130	2,338	4,477	926	2,770	586	18,996
2022	775	1,330	923	2,422	93	2,189	128	2,319	4,660	1,012	2,910	562	19,323
2023	797	1,324	933	2,384	99	2,255	124	2,348	4,732	1,032	2,948	645	19,621

**STATE-FUNDED ADMINISTRATOR HEADCOUNTS**

FALL	FAMU	FAU	FGCU	FIU	POLY	FSU	NCF	UCF	UF	UNF	USF	UWF	SUS
2019	128	253	255	555	66	496	65	520	673	96	580	178	3,865
2020	133	362	176	592	32	513	36	518	702	165	586	162	3,977
2021	139	353	190	591	26	518	37	536	708	176	603	128	4,005
2022	140	385	175	615	24	556	38	579	763	177	661	139	4,252
2023	144	429	193	645	24	624	43	643	860	191	760	147	4,703

Source: Board Office of Data & Analytics analysis of Spring Employee submission (EDAT table), extracted 2024-10.

Notes: Only includes state-funded employees. Pursuant to Board Regulation 9.006, Faculty includes all staff with a Faculty Pay Plan, or an OPS Adjunct Faculty, designation as defined by the institutions. An administrator is defined as an employee who has managerial responsibilities for the operations of departments, teams, units, projects, or programs. Administrators do not have a faculty pay plan designation as determined by each institution.

**Schedule XIV**  
**Variance from Long Range Financial Outlook**

Agency: State University System

Contact: Roger Strickland / Tim Jones

Article III, section 19(a)3 of the Florida Constitution, requires each agency Legislative Budget Request to be based upon and reflect the long range financial outlook adopted by the Joint Legislative Budget Commission or to explain any variance from the outlook.

- 1) Does the long range financial outlook adopted by the Joint Legislative Budget Commission in September 2024 contain revenue or expenditure estimates related to your agency?

Yes  No

- 2) If yes, please list the estimates for revenues and budget drivers that reflect an estimate for your agency for Fiscal Year 2025-2026 and list the amount projected in the long range financial outlook and the amounts projected in your Schedule I or budget request.

	Issue (Revenue or Budget Driver)	R/B*	FY 2025-2026 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a	Workload - State Universities (Driver #19) - details below	B	\$719.7 M	\$670.4 M
b	Performance-Based Funding Incentives	B		\$400 M
c	Preeminence Funding	B		\$140 M
d	Performance-Based Recruitment & Retention Initiative	B		\$100 M
e	PSE Waiver Incentive Funding	B		\$20.9 M
f	UF-IFAS Extension Workload Initiative	B		\$6.4 M
g	State Fire Marshal Inspections	B		\$3.1 M
h				
i				

- 3) If your agency's Legislative Budget Request does not conform to the long range financial outlook with respect to the revenue estimates (from your Schedule I) or budget drivers, please explain the variance(s) below.

a - For FY 2025-26, the amount requested by the SUS is \$670.4 million, a difference of \$49.3 million from the Long Range Financial Outlook of \$719.7 million. Major components of the SUS request are performance-based funding incentives (\$400 M), incremental enhancements to preeminent state research universities (\$140 M), and a performance-based recruitment and retention initiative (\$100 M). The request also includes additional Programs of Strategic Emphasis Waiver incentive funding (\$20.9 M) to meet growth in the cost of the program. In addition, the University of Florida-Institute for Food and Agricultural Sciences (IFAS) workload request (per board-approved funding formula) is \$6.4 million, and the State Fire Marshall inspections for the SUS request is \$3.1 million.

\* R/B = Revenue or Budget Driver

State of Florida  
Department of Education

State Universities  
Education and General  
48900100



2025-26  
Exhibits or Schedules

State of Florida  
Department of Education

State Universities  
Education and General  
48900100



2025-26  
Schedule I Series

# SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2025 - 2026</b>
<b>Trust Fund Title:</b>	<b>48 EDUCATION</b>
<b>Budget Entity:</b>	<b>ED/GEN STUD &amp; OTHER FEES TRUST FUND</b>
<b>LAS/PBS Fund Number:</b>	<b>DEPARTMENT</b>
	<b>2164</b>

	Balance as of 6/30/2024		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	0	(A)	0	0
ADD: Other Cash (See Instructions)	0	(B)	0	0
ADD: Investments	0	(C)	0	0
ADD: Outstanding Accounts Receivable	0	(D)	0	0
ADD: _____	0	(E)	0	0
<b>Total Cash plus Accounts Receivable</b>	<b>0</b>	<b>(F)</b>	<b>0</b>	<b>0</b>
LESS: Allowances for Uncollectibles	0	(G)	0	0
LESS: Approved "A" Certified Forwards	0	(H)	0	0
Approved "B" Certified Forwards	0	(H)	0	0
Approved "FCO" Certified Forwards	0	(H)	0	0
LESS: Other Accounts Payable (Nonoperating)	0	(I)	0	0
LESS: _____	0	(J)	0	0
<b>Unreserved Fund Balance, 07/01/24</b>	<b>0</b>	<b>(K)</b>	<b>0</b>	<b>0</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2025 - 2026**

**Department Title:** 48 EDUCATION  
**Trust Fund Title:** ED/GEN STUD & OTHER FEES TRUST FUND  
**LAS/PBS Fund Number:** 2164

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/24**

Total all GLC's 5XXXX for governmental funds;  (A)  
GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)**  (B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description  (C)

SWFS Adjustment # and Description  (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS  (D)

Approved FCO Certified Forward per LAS/PBS  (D)

A/P not C/F-Operating Categories  (D)

(D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:**  (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)**  (F)

**DIFFERENCE:**  (G)\*

**\*SHOULD EQUAL ZERO.**

# SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2025-2026</b>
<b>Trust Fund Title:</b>	<b>48 EDUCATION</b>
<b>Budget Entity:</b>	<b>PHOSPHATE RESEARCH TRUST FUND</b>
<b>LAS/PBS Fund Number:</b>	<b>DEPARTMENT</b>
	<b>2530</b>

	Balance as of 6/30/2024		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	(A)		(A)		0
ADD: Other Cash (See Instructions)	(B)		(B)		0
ADD: Investments	(C)		(C)		0
ADD: Outstanding Accounts Receivable	(D)		(D)		0
ADD: Unreserved Fund Balance Not Recorded in FLAIR	6,650,317	(E)			6,650,317
<b>Total Cash plus Accounts Receivable</b>	<b>6,650,317</b>	<b>(F)</b>	<b>0</b>		<b>6,650,317</b>
LESS Allowances for Uncollectibles	(G)		(G)		0
LESS Approved "A" Certified Forwards	(H)		(H)		0
Approved "B" Certified Forwards	(H)		(H)		0
Approved "FCO" Certified Forwards	(H)		(H)		0
LESS: Other Accounts Payable (Nonoperating)	(I)		(I)		0
LESS: _____	(J)		(J)		0
<b>Unreserved Fund Balance, 07/01/24</b>	<b>6,650,317</b>	<b>(K)</b>	<b>0</b>		<b>6,650,317</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

<b>Department Title:</b>	<b>Budget Period: 2025 - 2026</b>
<b>Trust Fund Title:</b>	<b>48 EDUCATION</b>
<b>LAS/PBS Fund Number:</b>	<b>PHOSPHATE RESEARCH TRUST FUND</b>
	<b>2530</b>

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/24**  
Total all GLC's 5XXXX for governmental funds;  (A)  
GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)**  (B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description  (C)

SWFS Adjustment # and Description  (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS  (D)

Approved FCO Certified Forward per LAS/PBS  (D)

A/P not C/F-Operating Categories  (D)

(D)

(D)

Unreserved Fund Balance Not Recorded in FLAIR  6,650,317.00 (D)

**ADJUSTED BEGINNING TRIAL BALANCE:**  6,650,317.00 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)**  6,650,317.00 (F)

**DIFFERENCE:**  0.00 (G)\*

**\*SHOULD EQUAL ZERO.**



# Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): State University System/Education and General

Agency Budget Officer/OPB Analyst Name: Roger Strickland/Shelby Cecil

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification

	Program or Service (Budget Entity Codes)				
Action					

## 1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A36, A10, IA1, IA4, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDI or Web</b>	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y				

## AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y				
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I <b>(SC1R, SC1 or SC1R, SC1D adding column A12)</b> to verify.	Y				
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? <b>(CSDR, CSA)</b>	Y				

## 2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 14 through 27)? Do they clearly describe the issue?	Y				

## 3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display	N/A				
--	-----	--	--	--	--

## AUDITS:

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation</b>	Y				
3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y				

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): State University System/Education and General				
Agency Budget Officer/OPB Analyst Name: Roger Strickland/Shelby Cecil				
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification				
Action	Program or Service (Budget Entity Codes)			

<b>4. EXHIBIT D (EADR, EXD)</b>				
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 59 of the LBR	Y		
4.2	Is the program component code and title used correct?	Y		
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>				
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y		
<b>AUDITS:</b>				
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y		
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y		
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)</b>	Y		
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>				
6.1	Are issues appropriately aligned with appropriation categories?	Y		
<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>				
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 14 through 27 of the LBR Instructions.)	Y		
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 64 through 69 of the LBR	Y		
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 69 of the LBR	N/A		
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A		
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.7 of the LBR Instructions.)	N/A		
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A		
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 94 of the LBR	N/A		
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A		

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): State University System/Education and General

Agency Budget Officer/OPB Analyst Name: Roger Strickland/Shelby Cecil

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification

Action	Program or Service (Budget Entity Codes)				

7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #24-040?	N/A			
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	Y			
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y			
7.16	Do the issue codes relating to special <i>Salaries and Benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 26 and 27 of the LBR	N/A			
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or	N/A			
7.18	Are the issues relating to <i>Major Audit Findings and Recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A			
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y			
<b>AUDIT:</b>					
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A			
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? <b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)</b>	N/A			
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. <b>(NAAR, BSNR)</b>	Y			

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): State University System/Education and General

Agency Budget Officer/OPB Analyst Name: Roger Strickland/Shelby Cecil

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification

Action	Program or Service (Budget Entity Codes)				

7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2024-25? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2024-25. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A				
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department)</b>						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	N/A				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870,	Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-	Y				

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): State University System/Education and General

Agency Budget Officer/OPB Analyst Name: Roger Strickland/Shelby Cecil

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification

Action	Program or Service (Budget Entity Codes)				

8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being	Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements	Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling	N/A				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	N/A				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	N/A				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Has the agency analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in Section III?	Y				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
<b>AUDITS:</b>						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>	Y				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. <b>(SC1R, DEPT)</b>	Y				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): State University System/Education and General				
Agency Budget Officer/OPB Analyst Name: Roger Strickland/Shelby Cecil				
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification				
	Program or Service (Budget Entity Codes)			
Action				

<b>9. SCHEDULE II (PSCR, SC2)</b>				
AUDIT:				
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 155 of the	N/A		
<b>10. SCHEDULE III (PSCR, SC3)</b>				
10.1	Is the appropriate lapse amount applied? (See page 90 of the LBR Instructions.)	N/A		
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 and 94 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts	N/A		
<b>11. SCHEDULE IV (EADR, SC4)</b>				
11.1	Are the correct Information Technology (IT) issue codes used?	N/A		
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>				
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y		
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>				
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>	N/A		
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)</b>				
14.1	Do the reductions comply with the instructions provided on pages 99 through 102 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y		
<b>15. SCHEDULE VIIIC (EADR, S8C) (NO LONGER REQUIRED)</b>				
<b>16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 104-108 of the LBR Instructions for detailed</b>				
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y		
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP (if submitting) and LBR match?	N/A		
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:				
16.3	Does the FY 2023-24 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? <b>(GENR, ACT1)</b>	Y		
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? <b>(Audit #1 should print "No Activities Found")</b>	Y		
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? <b>(Audit #2 should print "No Operating Categories Found")</b>	Y		

## Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): State University System/Education and General

Agency Budget Officer/OPB Analyst Name: Roger Strickland/Shelby Cecil

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification

	Program or Service (Budget Entity Codes)				
Action					

16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be	Y				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y				

**17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)**

17.1	Do exhibits and schedules comply with LBR Instructions (pages 52 through 152 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	N/A				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 128 and 129 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A				

**AUDITS - GENERAL INFORMATION**

**18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)**

18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP	N/A				
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A				
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
18.5	Are the appropriate counties identified in the narrative?	N/A				
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A				

**19. FLORIDA FISCAL PORTAL**

19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y				
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State of Florida  
Department of Education

Board of Governors  
48900300



2025-26  
Exhibits or Schedules



State of Florida  
Department of Education

Board of Governors  
48900300



2025-26  
Schedule I Series

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	48 EDUCATION
<b>Trust Fund Title:</b>	GRANTS AND DONATIONS TRUST FUND
<b>Budget Entity:</b>	48900300 - BOARD OF GOVERNORS
<b>LAS/PBS Fund Number:</b>	2339

	Balance as of 6/30/2024		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	(A)		(A)	(A)
ADD: Other Cash (See Instructions)	(B)		(B)	0
ADD: Investments	(C)		(C)	0
ADD: Outstanding Accounts Receivable	(D)		(D)	0
ADD: ANTICIPATED REVENUE	250,000 (E)		(E)	250,000
<b>Total Cash plus Accounts Receivable</b>	<b>250,000 (F)</b>		<b>0 (F)</b>	<b>250,000 (F)</b>
LESS Allowances for Uncollectibles	(G)		(G)	-
LESS Approved "A" Certified Forwards	250,000 (H)		(H)	250,000
Approved "B" Certified Forwards	(H)		(H)	0
Approved "FCO" Certified Forwards	(H)		(H)	0
LESS: Other Accounts Payable (Nonoperating)	(I)		(I)	0
LESS: _____	(J)		(J)	0
<b>Unreserved Fund Balance, 07/01/24</b>	<b>0 (K)</b>		<b>0 (K)</b>	<b>0 (K) **</b>

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2025 - 2026**

**Department Title:** 48 EDUCATION  
**Trust Fund Title:** OPERATIONS AND MAINTENANCE TRUST FUND  
**LAS/PBS Fund Number:** 2516

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/24**

Total all GLC's 5XXXX for governmental funds;  (A)  
GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)**  (B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description  (C)

SWFS Adjustment # and Description  (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS  (D)

Approved FCO Certified Forward per LAS/PBS  (D)

A/P not C/F-Operating Categories  (D)

(D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:**  (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)**  (F)

**DIFFERENCE:**  (G)\*

**\*SHOULD EQUAL ZERO.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2025 - 2026
<b>Trust Fund Title:</b>	48 EDUCATION
<b>Budget Entity:</b>	OPERATIONS AND MAINTENANCE TRUST FUND
<b>LAS/PBS Fund Number:</b>	DEPARTMENT
	2516

	Balance as of 6/30/2024		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	(A)		(A)	0
ADD: Other Cash (See Instructions)	(B)		(B)	0
ADD: Investments	18,157 (C)		(C)	18,157
ADD: Outstanding Accounts Receivable	54 (D)		(D)	54
ADD: _____	(E)		(E)	0
<b>Total Cash plus Accounts Receivable</b>	<b>18,211 (F)</b>		<b>0 (F)</b>	<b>18,211</b>
LESS Allowances for Uncollectibles	(G)		(G)	0
LESS Approved "A" Certified Forwards	(H)		(H)	0
Approved "B" Certified Forwards	(H)		(H)	0
Approved "FCO" Certified Forwards	(H)		(H)	0
LESS: Other Accounts Payable (Nonoperating)	2 (I)		(I)	2
LESS: _____	(J)		(J)	0
<b>Unreserved Fund Balance, 07/01/24</b>	<b>18,209 (K)</b>		<b>0 (K)</b>	<b>18,209 **</b>

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2025 - 2026**

<b>Department Title:</b>	48 EDUCATION	
<b>Trust Fund Title:</b>	GRANTS AND DONATIONS TRUST FUND	
<b>LAS/PBS Fund Number:</b>	2339	BE: 48900300

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/24**

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="0.00"/>	(A)
--	-----------------------------------	-----

<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	<input type="text"/>	(B)
---	----------------------	-----

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description	<input type="text"/>	(C)
-----------------------------------	----------------------	-----

SWFS Adjustment # and Description	<input type="text"/>	(C)
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**Add/Subtract Other Adjustment(s):**

Anticipated Revenue-Budget Amendment B0222-Transfer from DCF to BOG	<input type="text" value="(250,000.00)"/>	(D)
--	---	-----

Payments to Universities and State Colleges for Opioid Antagonist Systems	<input type="text" value="250,000.00"/>	(D)
--	---	-----

	<input type="text"/>	(D)
--	----------------------	-----

	<input type="text"/>	(D)
--	----------------------	-----

	<input type="text"/>	(D)
--	----------------------	-----

<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="0.00"/>	(E)
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)</b>	<input type="text"/>	(F)
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<b>DIFFERENCE:</b>	<input type="text" value="0.00"/>	(G)*
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**\*SHOULD EQUAL ZERO.**

**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2025-2026**

**Department:** OIGC

**Chief Internal Auditor:** Julie Leftheris

**Budget Entity:** 48900300

**Phone Number:** 850-245-9247

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
There are no major findings or recommendations for the current fiscal year to be reported.					

# Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): BOARD OF GOVERNORS				
Agency Budget Officer/OPB Analyst Name: Heidie Bryant/Shelby Cecil				
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification				
	Program or Service (Budget Entity Codes)			
Action	4.9E+07			

1. GENERAL				
1.1	Are Columns A01, A04, A05, A91, A92, A93, A36, A10, IA1, IA4, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDI or Web</b>	Y		
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y		
AUDITS:				
1.3	Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y		
1.4	Have Column A03 trust fund files been copied to Column A12? Run Schedule I <b>(SC1R, SC1 or SC1R, SC1D adding column A12)</b> to verify.	Y		
1.5	Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? <b>(CSDR, CSA)</b>	Y		
2. EXHIBIT A (EADR, EXA)				
2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR	Y		
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y		
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 14 through 27)? Do they clearly describe the issue?	Y		
3. EXHIBIT B (EXBR, EXB)				
3.1	Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N		
AUDITS:				
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y		
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y		

## Fiscal Year 2025-26 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)			
Action	4.9E+07			

<b>4. EXHIBIT D (EADR, EXD)</b>					
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 59 of the LBR	Y			
4.2	Is the program component code and title used correct?	Y			
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y			
<b>AUDITS:</b>					
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? <b>(EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)</b>	Y			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? <b>(EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)</b>	Y			
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>					
6.1	Are issues appropriately aligned with appropriation categories?	Y			
<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 14 through 27 of the LBR Instructions.)	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 64 through 69 of the LBR Instructions.)	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 69 of the LBR	Y			
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y			
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.7 of the LBR Instructions.)	Y			
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 94 of the LBR	Y			



## Fiscal Year 2025-26 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	4.9E+07

7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #24-040?	N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y				
7.16	Do the issue codes relating to special <i>Salaries and Benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 26 and 27 of the LBR	Y				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or	Y				
7.18	Are the issues relating to <i>Major Audit Findings and Recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
<b>AUDIT:</b>						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? <b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)</b>	N/A				

## Fiscal Year 2025-26 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)
Action	4.9E+07

7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. <b>(NAAR, BSNR)</b>	Y				
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2024-25? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2024-25. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXX) have already been added to A03.	N/A				
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department)</b>						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	N/A				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870,	Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	N/A				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				

## Fiscal Year 2025-26 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)			
Action	4.9E+07			

8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A				
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being	Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements	Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	N/A				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	N/A				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Has the agency analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in Section III?	N/A				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
<b>AUDITS:</b>						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	Y				

## Fiscal Year 2025-26 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)			
Action	4.9E+07			

8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. <b>(SC1R, DEPT)</b>	Y				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
<b>9. SCHEDULE II (PSCR, SC2)</b>						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 155 of the	Y				
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied? (See page 90 of the LBR Instructions.)	Y				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 and 94 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts	Y				
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	Y				
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y				
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>						
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>					
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)</b>						
14.1	Do the reductions comply with the instructions provided on pages 99 through 102 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y				
<b>15. SCHEDULE VIIIC (EADR, S8C) (NO LONGER REQUIRED)</b>						
<b>16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 104-108 of the LBR Instructions for detailed</b>						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y				
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP (if submitting) and LBR match?	Y				

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	Program or Service (Budget Entity Codes)			
Action	4.9E+07			

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:				
16.3	Does the FY 2023-24 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y		
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y		
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y		
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be	Y		
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y		
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES (Required to be posted to the Florida Fiscal Portal)</b>				
17.1	Do exhibits and schedules comply with LBR Instructions (pages 52 through 152 of the LBR Instructions), and are they accurate and complete?	Y		
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y		
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y		
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 128 and 129 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A		
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A		
<b>AUDITS - GENERAL INFORMATION</b>				
<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>				
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A		
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP	N/A		
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/F		
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A		
18.5	Are the appropriate counties identified in the narrative?	N/A		
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?			
<b>19. FLORIDA FISCAL PORTAL</b>				
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y		